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WEST FELICIANA PARISH SCHOOL BOARD

ST. FRANCISVILLE, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1999

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 1-26-00





**WEST FELICIANA PARISH SCHOOL BOARD**  
**ST. FRANCISVILLE, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**YEAR ENDED JUNE 30, 1999**



## TABLE OF CONTENTS

	<u>Page No.</u>
Independent Auditors' Report	1 – 2
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	3 – 4
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	5 – 8
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds	9 – 12
Statement of Revenues, Expenses, and Changes in Retained Earnings Proprietary Fund Type - Group Insurance Internal Service Fund	13
Statement of Cash Flows Proprietary Fund Type - Group Insurance Internal Service Fund	14
Notes to General Purpose Financial Statements	15 - 27
Supplemental Information	
<i>Combining Statements</i>	
Special Revenue Funds - Descriptions	28 - 30
Combining Balance Sheet - All Special Revenue Funds	31 - 34
<i>Combining Schedule of Revenues, Expenditures and Changes             in Fund Balances - All Special Revenue Funds</i>	35 - 38
Fiduciary Fund Type - Descriptions	39
Combining Balance Sheet - Agency Funds	40
Schedule of Compensation Paid Board Members	41
Year 2000 Issues	42





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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, 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.

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.

In our opinion, 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, 1999, 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 8, 1999 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.

The Year 2000 supplementary information on page 42 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the West Feliciana Parish School Board is or will become Year 2000 compliant, that the West Feliciana Parish School Board's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the West Feliciana Parish School Board does business are or will become Year 2000 compliant.

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.

- 1 -



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 & McNeill*

December 8, 1999  
Baton Rouge, Louisiana



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

**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1999**

Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
<b><u>Assets</u></b>				
Cash	\$ 1,813,731	\$ 111,696	\$ 48,453	\$ 878
Investments	2,650,306	-	1,014,805	1,838,609
Receivables	123,952	218,625	7,891	-
Due from other funds	78,396	7,152	-	-
Inventory	-	13,967	-	-
Land, building and equipment	-	-	-	-
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term debt	-	-	-	-
<b>Total assets</b>	<b><u>4,666,385</u></b>	<b><u>351,440</u></b>	<b><u>1,071,149</u></b>	<b><u>1,839,487</u></b>
<b><u>Liabilities and Fund Equity</u></b>				
Liabilities:				
Salaries, payroll deductions and expenses payable	1,344,898	265,150	-	371,302
Due to other funds	-	85,548	-	-
Deposits due others	-	-	-	-
Bonds and certificates of indebtedness payable	-	-	-	-
Compensated absences payable	-	-	-	-
<b>Total liabilities</b>	<b><u>1,344,898</u></b>	<b><u>350,698</u></b>	<b><u>-</u></b>	<b><u>371,302</u></b>
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	-	-	1,071,149	-
Reserved for capital projects	-	-	-	1,468,185
Unreserved, undesignated	3,221,487	742	-	-
<b>Total fund equity</b>	<b><u>3,321,487</u></b>	<b><u>742</u></b>	<b><u>1,071,149</u></b>	<b><u>1,468,185</u></b>
<b>Total liabilities and fund equity</b>	<b><u>\$ 4,666,385</u></b>	<b><u>\$ 351,440</u></b>	<b><u>\$ 1,071,149</u></b>	<b><u>\$ 1,839,487</u></b>

The accompanying notes are an integral part of this statement.



Proprietary Fund Group	Fiduciary Fund Type	Account Groups		1999 Total (Memorandum Only)	1998 Total (Memorandum Only)
		General Fixed Assets	General Long-Term Debt		
\$ 261,556	\$ 160,413	\$ -	\$ -	\$ 2,396,727	\$ 2,432,970
-	-	-	-	5,503,720	10,094,400
-	-	-	-	350,468	641,887
-	-	-	-	85,548	382,905
-	-	-	-	13,967	13,192
-	-	28,557,723	-	28,557,723	22,281,088
-	-	-	1,071,149	1,071,149	840,451
-	-	-	9,092,473	9,092,473	9,603,466
<u>261,556</u>	<u>160,413</u>	<u>28,557,723</u>	<u>10,163,622</u>	<u>47,071,775</u>	<u>46,290,359</u>
265,925	-	-	-	2,247,275	2,062,430
-	-	-	-	85,548	382,905
-	160,413	-	-	160,413	121,887
-	-	-	9,360,000	9,360,000	9,835,000
-	-	-	803,622	803,622	608,917
<u>265,925</u>	<u>160,413</u>	<u>-</u>	<u>10,163,622</u>	<u>12,656,858</u>	<u>13,011,139</u>
-	-	28,557,723	-	28,557,723	22,281,088
(4,369)	-	-	-	(4,369)	(315,636)
-	-	-	-	100,000	100,000
-	-	-	-	1,071,149	840,451
-	-	-	-	1,468,185	6,490,380
-	-	-	-	3,222,229	3,982,937
<u>(4,369)</u>	<u>-</u>	<u>28,557,723</u>	<u>-</u>	<u>34,414,917</u>	<u>33,379,220</u>
\$ <u>261,556</u>	\$ <u>160,413</u>	\$ <u>28,557,723</u>	\$ <u>10,163,622</u>	\$ <u>47,071,775</u>	\$ <u>46,390,359</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, 1999**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>
<b><u>Revenues:</u></b>			
Local sources:			
Taxes:			
Ad valorem	\$ 5,582,705	\$ -	\$ 1,235,112
Sales and use	2,999,718	-	-
Rentals, leases, and royalties	2,507	-	-
Food sales	-	214,031	-
Earnings on investments	219,341	26	24,288
Tuition - extended day program	9,880	-	-
Other	558,248	42,316	-
State sources:			
Unrestricted grants-in-aid	6,609,098	8,895	-
Restricted grants-in-aid	152,513	203,531	-
Other	58,451	-	-
Federal sources:			
Restricted grants-in-aid - direct	37,492	-	-
Restricted grants-in-aid - subgrants	-	1,971,214	-
Commodities - United States Department of Agriculture	-	55,450	-
Total revenues	<u>16,229,953</u>	<u>2,495,463</u>	<u>1,259,400</u>
<b><u>Expenditures:</u></b>			
Current:			
Instruction:			
Regular education programs	6,429,658	-	-
Special education programs	2,194,878	97,299	-
Other education programs	510,186	1,066,135	-
Support services:			
Pupil support services	1,041,512	81,927	-
Instructional staff services	795,106	350,590	-
General administration service	845,490	-	-
School administration service	599,953	-	-
Business and central services	503,020	-	-
Plant operation and maintenance	1,523,884	4,634	-
Transportation	900,313	31,553	-
Non-Instructional Services:			
Food service	-	981,444	-
Community service programs	26,032	85,659	-

The accompanying notes are an integral part of this statement.



<u>Capital Projects</u>	<u>1999 Total (Memorandum Only)</u>	<u>1998 Total (Memorandum Only)</u>
\$ -	\$ 6,817,817	\$ 6,707,441
-	2,999,718	3,018,617
-	2,507	3,441
-	214,031	170,389
226,295	469,950	589,957
-	9,880	15,590
-	600,564	558,546
-	6,617,993	6,486,519
-	356,044	285,432
-	58,451	56,035
-	37,492	36,202
-	1,971,214	1,984,820
-	55,450	55,796
226,295	20,211,111	19,968,785
-	6,429,658	6,063,015
-	2,292,177	1,997,785
-	1,576,321	1,412,610
-	1,123,439	913,001
-	1,145,696	1,097,854
-	845,490	593,435
-	599,953	541,157
-	503,020	409,651
-	1,528,518	1,489,520
-	931,866	913,398
-	981,444	881,752
-	111,691	120,771

(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, 1999**

	General	Special Revenue	Debt Service
<b><u>Expenditures(cont'd)</u></b>			
Debt service:			
Principal retirement	\$ -	\$ -	\$ 480,000
Interest and bank charges	-	-	548,702
Capital Outlay	781,114	-	-
Total expenditures	16,151,146	2,699,241	1,028,702
Excess (deficiency) of revenues over expenditures	78,807	(203,778)	230,698
<b><u>Other financing sources (uses):</u></b>			
Operating transfers out	(667,858)	(43,467)	-
Operating transfers in	28,502	147,086	-
Bond issue proceeds	-	-	-
Total other financing sources (uses)	(639,356)	103,619	-
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	(560,549)	(100,159)	230,698
Fund balances at beginning of year	3,882,036	100,901	840,451
Fund balances at end of year	\$ 3,321,487	\$ 742	\$ 1,071,149

The accompanying notes are an integral part of this statement.



<u>Capital Projects</u>	<u>1999 Total (Memorandum Only)</u>	<u>1998 Total (Memorandum Only)</u>
\$ -	\$ 480,000	\$ 330,000
-	548,702	421,127
<u>5,495,521</u>	<u>6,276,635</u>	<u>3,325,621</u>
<u>5,495,521</u>	<u>25,374,610</u>	<u>20,510,697</u>
<u>(5,269,226)</u>	<u>(5,163,499)</u>	<u>(541,912)</u>
-	(711,325)	(168,355)
247,031	422,619	168,355
-	-	10,000,000
<u>247,031</u>	<u>(288,706)</u>	<u>10,000,000</u>
(5,022,195)	(5,452,205)	9,458,088
<u>6,490,380</u>	<u>11,313,768</u>	<u>1,855,680</u>
<u>\$ 1,468,185</u>	<u>\$ 5,861,563</u>	<u>\$ 11,313,768</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, 1999**

	General Fund		Variance
	Budget	Actual	Favorable (Unfavorable)
<b>Revenues:</b>			
Local sources:			
Taxes:			
Ad valorem	\$ 5,575,417	\$ 5,582,705	\$ 7,288
Sales and use	2,889,149	2,999,718	110,569
Earnings on investments	203,147	219,341	16,194
Tuition - extended day program	10,130	9,880	(250)
Rentals, leases, and royalties	4,452	2,507	(1,945)
Food sales	-	-	-
Other	542,733	558,248	15,515
State sources:			
Unrestricted grants-in-aid	6,616,598	6,609,098	(7,500)
Restricted grants-in-aid	159,184	152,513	(6,671)
Other	58,504	58,451	(53)
Federal sources:			
Restricted grants-in-aid - direct	33,051	37,492	4,441
Restricted grants-in-aid - subgrants	-	-	-
Commodities - United States Department of Agriculture	-	-	-
Total revenues	<u>16,092,365</u>	<u>16,229,953</u>	<u>137,588</u>
<b>Expenditures:</b>			
Current:			
Instruction:			
Regular education	6,481,241	6,429,658	51,583
Special education	2,197,394	2,194,878	2,516
Other education	527,224	510,186	17,038
Support services:			
Pupil support	1,046,764	1,041,512	5,252
Instructional staff support	751,073	795,106	(44,033)
General administration	1,031,960	845,490	186,470
School administration	606,434	599,953	6,481
Business administration	523,825	503,020	20,805
Operation and maintenance of plant	1,557,009	1,523,884	33,125
Pupil transportation services	911,041	900,313	10,728
Non-Instructional Services:			
Food service	-	-	-
Community service program	31,185	26,032	5,153
Capital Outlay	845,979	781,114	64,865
Total expenditures	<u>\$ 16,511,129</u>	<u>\$ 16,151,146</u>	<u>\$ 359,983</u>

The accompanying notes are an integral part of this statement.



Special Revenue Fund		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
27	26	(1)
-	-	-
-	-	-
215,294	214,031	(1,263)
30,787	42,316	11,529
9,076	8,895	(181)
136,192	203,531	67,339
-	-	-
-	-	-
2,418,531	1,971,214	(447,317)
55,450	55,450	-
<u>2,865,357</u>	<u>2,495,463</u>	<u>(369,894)</u>
-	-	-
130,570	97,299	33,271
1,228,577	1,066,135	162,442
157,379	81,927	75,452
378,026	350,590	27,436
10,191	-	10,191
-	-	-
-	-	-
15,855	4,634	11,221
31,711	31,553	158
967,598	981,444	(13,846)
91,568	85,659	5,909
-	-	-
<u>\$ 3,011,475</u>	<u>\$ 2,699,241</u>	<u>\$ 312,234</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, 1999**

	General Fund		Variance Favorable (Unfavorable)
	Budget	Actual	
Excess (deficiency) of revenues over expenditures	\$ (418,764)	\$ 78,807	\$ 497,571
<b><u>Other financing sources(uses):</u></b>			
Operating transfers out	(130,161)	(667,858)	(537,697)
Operating transfers in	31,940	28,502	(3,438)
Total other financing sources (uses)	(98,221)	(639,356)	(541,135)
Excess of revenues and other financing sources over expenditures and other financing sources (uses)	(516,985)	(560,549)	(43,564)
Fund balances at beginning of year	3,882,036	3,882,036	-
Fund balances at end of year	\$ 3,365,051	\$ 3,321,487	\$ (43,564)

The accompanying notes are an integral part of this statement.



<u>Special Revenue Fund</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$ <u>(146,118)</u>	\$ <u>(203,778)</u>	\$ <u>(57,660)</u>
(54,947)	(43,467)	11,480
<u>158,610</u>	<u>147,086</u>	<u>(11,524)</u>
<u>103,663</u>	<u>103,619</u>	<u>(44)</u>
(42,455)	(100,159)	(57,704)
<u>100,901</u>	<u>100,901</u>	<u>-</u>
\$ <u><u>58,446</u></u>	\$ <u><u>742</u></u>	\$ <u><u>(57,704)</u></u>

(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, 1999**

<b><u>OPERATING REVENUES</u></b>	
Insurance premiums	\$ 1,388,297
Total operating revenues	<u>1,388,297</u>
<b><u>OPERATING EXPENSES</u></b>	
Claims and Premiums	1,365,899
Other insurance expense	3,759
Total operating expenses	<u>1,369,658</u>
<b><u>OPERATING INCOME</u></b>	18,639
<b><u>NON-OPERATING REVENUES</u></b>	
Interest earnings	3,924
Operating transfers-in	288,706
Total non-operating revenues	<u>292,630</u>
<b><u>NET INCOME (LOSS)</u></b>	311,269
<b><u>RETAINED EARNINGS AT BEGINNING OF YEAR</u></b>	<u>(315,638)</u>
<b><u>RETAINED EARNINGS (DEFICIT) AT END OF YEAR</u></b>	\$ <u><u>(4,369)</u></u>

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, 1999**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Cash received for insurance premium	\$ 1,388,297
Cash payments for claims and premiums	(1,334,587)
Cash payments for other activities	<u>(3,759)</u>
Net cash provided by operating activities	<u>49,951</u>

**CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES**

Operating Transfers-in	183,556
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest earnings	<u>3,924</u>
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**NET DECREASE IN CASH AND CASH EQUIVALENTS** 237,431

**CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR** 24,125

**CASH AND CASH EQUIVALENTS AT END OF YEAR** \$ 261,556

**RECONCILIATION OF OPERATING INCOME TO NET**

**CASH FROM OPERATING ACTIVITIES:**

Operating Income	\$ 18,639
Adjustments to reconcile operating income to net cash used by operating activities - change in assets and liabilities - increase (decrease) in claims payable	<u>31,312</u>
Net cash used by operating activities	\$ <u><u>49,951</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 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 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 1999 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 1999 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 may be accumulated up to 40 days, the School Board will pay up to 40 days of unused vacation upon separation. The remaining balance 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, 1999:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
Constitutional	4.46	4.46
Special	15.00	14.75



**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 \$2,396,727 and the bank balance was \$3,165,753. Of the bank balance, \$328,784 was secured by federal depository insurance and \$2,868,969 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, 1999, 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, 1999 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	\$ 78,396	\$ -
Special Revenue Funds:		
Title I	-	595
Title VI	-	2,167
Goals 2000	-	14,962
IDEA B	-	11,155
Title II	-	7,353
Technology Literacy Fund	-	751
Classroom Base Technology	7,152	7,152
Adult Ed Consolidated	-	4,173
Carl Perkins	-	6,285
8G Programs	-	13,313
Gateway	-	15,300
Headstart	-	2,342
	<u>-</u>	<u>2,342</u>
Total	<u>\$ 85,548</u>	<u>\$ 85,548</u>



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

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

**5. Property, Plant and Equipment**

	<u>Balance</u> <u>6-30-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
Land	\$ 208,033	\$ -	\$ -	\$ 208,033
Buildings and improvements	16,154,169	-	-	16,154,169
Furniture and equipment	2,667,156	326,250	-	2,993,406
Construction in progress	<u>3,251,730</u>	<u>5,950,385</u>	-	<u>9,202,115</u>
Total	\$ 22,281,088	\$ 6,276,635	\$ -	\$ 28,557,723

**6. General Long-term Debt**

The following is a summary of the changes in general long-term debt for the year ended June 30, 1999:

	<u>Balance</u> <u>7-1-98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6-30-99</u>
General Obligation Bonds	\$ 9,835,000	\$ -	\$ 475,000	\$ 9,360,000
Compensated Absences	<u>608,917</u>	<u>208,245</u>	<u>13,540</u>	<u>803,622</u>
Total	\$ 10,443,917	\$ 208,245	\$ 488,540	\$ 10,163,622

A schedule of the individual issues outstanding as of June 30, 1999 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	4.75% - 8.00%	April 1, 2012	\$ 3,608,313	\$ 9,360,000

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, 1999, the School Board has accumulated \$1,071,149 in debt service fund for future debt service requirements.



# WEST FELICIANA PARISH SCHOOL BOARD

St. Francisville, Louisiana

## NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

### 6. General Long-term Debt (continued)

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>
2000	\$ 500,000	\$ 508,600	\$ 1,008,600
2001	535,000	468,600	1,003,600
2002	565,000	425,800	990,800
2003	600,000	380,600	980,600
2004 and thereafter	<u>7,160,000</u>	<u>1,824,713</u>	<u>8,984,713</u>
	<u>\$ 9,360,000</u>	<u>\$ 3,608,313</u>	<u>\$ 12,968,313</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, 1999, the net assessed value of taxable property for the parish was \$299,324,626, which would result in a \$104,763,619 long-term bonded debt limit.

### 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.



# 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 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 16.5 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, 1999, 1998, and 1997, were \$1,449,577, \$1,383,342, and \$1,226,166, 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 (225) 925-6484.

*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, 1999, 1998, and 1997, were \$ 45,660, \$39,403, and \$38,068, 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 \$102,621 for 1999.



**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

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

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

	<u>Balance beginning of year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance end of year</u>
Sales Tax Fund	\$ -	\$ 5,336,559	\$ 5,336,559	\$ -
School Activity Agency Fund	<u>121,887</u>	<u>580,280</u>	<u>541,754</u>	<u>160,413</u>
Total	\$ <u>121,887</u>	\$ <u>5,916,839</u>	\$ <u>5,878,313</u>	\$ <u>160,413</u>

**9. Risk Management**

The School Board has established the Group Insurance Internal Service Fund to account for the program of medical benefits co- provided by West Feliciana Parish School Board Employee Benefits Plan and Trust and Blue Cross Blue Shield of Louisiana, who also serves as the Administrator 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 portion of these premiums is remitted to Blue Cross Blue Shield for claims and administration. The other portion is retained by the internal service fund and is placed in a claims' liability pool. This portion to be retained by the pool is actuarially determined by Blue Cross Blue Shield. This pool is used to pay claims as they arise up to a \$75,000 claim limit per participant. The policy provides for a lifetime maximum liability of \$2,000,000 per covered participant.

In addition, to the premiums mentioned above, the internal service fund is also liable for 25% of the annual cumulative policy deficit, if one exists.

A reconciliation of the unpaid claims liability as of June 30, 1999 follows:

Unpaid claims as of July 1, 1998	\$ 234,612
Incurred claims (including claims incurred but not reported as of June 30):	1,397,212
Payments on claims	( <u>1,365,899</u> )
Unpaid claims as of June 30, 1999	\$ <u>265,925</u>



**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS**

10. **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.

11. **Expenditures - Actual and Budget**

The following individual funds had actual expenditures over budgeted expenditures for the year ended June 30, 1999:

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Administrative Case Management	\$ 0	\$ 16,004	(\$ 16,004)
Adult Education-Federal	11,440	11,470	( 30)



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





**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**SPECIAL REVENUE FUNDS**

**JUNE 30, 1999**

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

*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, 1999**

**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.

**Technology Literacy**

A Federally sponsored grant aimed at improving professional development in the area of technology through in-service training.

**Classroom Base Technology**

A state sponsored grant utilizing lawsuit monies from the Tobacco settlement that provides computers and software for classroom teaching use.

**Rural Systemic Initiative (RSI)**

A mini-grant from the Delta Rural Systemic Initiative, sponsored by the National Science Foundation for the improvement of teaching in Mathematics, Science, and Technology.

**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.



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

**SPECIAL REVENUE FUNDS**  
**JUNE 30, 1999**

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.

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, 1999**

	Title IV	Title I	Title VI	Goals 2000	Even Start
<b>Assets</b>					
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	2,660
Receivables	-	88,207	2,180	16,266	25,096
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
	-	88,207	2,180	16,266	27,756
Total Assets	-	88,207	2,180	16,266	27,756
<b>Liabilities and Fund Equity</b>					
<b>Liabilities:</b>					
Salaries, payroll deductions, and expenses payable	-	87,233	13	1,259	17,923
Due to other funds	-	595	2,167	14,962	-
	-	87,828	2,180	16,221	17,923
Total Liabilities	-	87,828	2,180	16,221	17,923
<b>Fund Equity:</b>					
Fund balance	-	379	-	45	9,833
	-	379	-	45	9,833
Total Liabilities and Fund Equity	\$ -	\$ 88,207	\$ 2,180	\$ 16,266	\$ 27,756



<u>IDEA B</u>	<u>Head Start</u>	<u>Title II</u>	<u>Technology Literacy</u>	<u>Classroom Base Technology</u>	<u>RSI</u>
\$ 31	\$ 24,543	\$ -	\$ -	\$ -	-
26,917	8,133	7,350	751	-	-
-	-	-	-	7,152	-
-	-	-	-	-	-
<u>26,948</u>	<u>32,676</u>	<u>7,350</u>	<u>751</u>	<u>7,152</u>	<u>-</u>
13,391	39,641	-	-	-	-
11,155	2,342	7,353	751	7,152	-
<u>24,546</u>	<u>41,983</u>	<u>7,353</u>	<u>751</u>	<u>7,152</u>	<u>-</u>
<u>2,402</u>	<u>(9,307)</u>	<u>(3)</u>	<u>-</u>	<u>-</u>	<u>-</u>
\$ <u>26,948</u>	\$ <u>32,676</u>	\$ <u>7,350</u>	\$ <u>751</u>	\$ <u>7,152</u>	\$ <u>-</u>

(Continued)



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

**COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS**  
**JUNE 30, 1999**

	Adult Ed	Carl Perkins	Medicaid	Homeless	801
<b><u>Assets</u></b>					
Cash and cash equivalents	\$ -	\$ -	\$ 10,397	\$ 1,745	\$ -
Receivables	3,954	6,285	-	23,694	9,706
Due from other funds	-	-	-	-	-
Inventory	-	-	-	-	-
	3,954	6,285	10,397	25,439	9,706
Total Assets	3,954	6,285	10,397	25,439	9,706
 <b><u>Liabilities and Fund Equity</u></b>					
Liabilities:					
Salaries, payroll deductions, and expenses payable	-	-	-	25,074	-
Due to other funds	4,173	6,285	-	-	13,313
	4,173	6,285	-	25,074	13,313
Total Liabilities	4,173	6,285	-	25,074	13,313
Fund Equity:					
Fund balance	(219)	-	10,397	365	(3,607)
	(219)	-	10,397	365	(3,607)
Total Liabilities and Fund Equity	\$ 3,954	\$ 6,285	\$ 10,397	\$ 25,439	\$ 9,706



<u>Summer Child Care</u>	<u>Gateway</u>	<u>Learn &amp; Serve</u>	<u>Summer Feeding</u>	<u>School Food Service</u>	<u>Total</u>
\$ 7,699	\$ -	\$ -	\$ 9,330	\$ 55,291	\$ 111,696
-	-	2	-	84	218,625
-	-	-	-	-	7,152
-	-	-	-	13,967	13,967
<u>7,699</u>	<u>-</u>	<u>2</u>	<u>9,330</u>	<u>69,342</u>	<u>351,440</u>
7,699	-	-	8,880	64,037	265,150
-	15,300	-	-	-	85,548
<u>7,699</u>	<u>15,300</u>	<u>-</u>	<u>8,880</u>	<u>64,037</u>	<u>350,698</u>
-	(15,300)	2	450	5,305	742
<u>\$ 7,699</u>	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 9,330</u>	<u>\$ 69,342</u>	<u>\$ 351,440</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, 1999**

	<u>Title IV</u>	<u>Title I</u>	<u>Title VI</u>	<u>Goals 2000</u>	<u>Even Start</u>	<u>IDEA B</u>
<b><u>Revenues</u></b>						
Local Sources:						
Food Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-	-	-
Other	-	-	-	-	11,524	-
State Sources:						
Unrestricted grants-in-aid	-	-	-	-	-	-
Restricted grants-in-aid	-	-	-	-	-	-
Federal Sources:						
Restricted grants-in-aid - subgrants	14,321	556,811	13,280	56,987	159,603	174,681
Commodities - United States Department of Agriculture	-	-	-	-	-	-
Total revenues	<u>14,321</u>	<u>556,811</u>	<u>13,280</u>	<u>56,987</u>	<u>171,127</u>	<u>174,681</u>
<b><u>Expenditures</u></b>						
Instruction:						
Special Education programs	-	-	-	-	-	90,121
Other Education programs	-	443,585	12,815	54,802	35,474	-
Support services:						
Pupil support services	13,819	-	-	-	-	-
Instructional staff services	-	94,605	-	500	93,480	78,148
General administration	-	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Non-Instructional Services:						
School food service	-	-	-	-	869	-
Community service programs	-	-	-	-	85,659	-
Total expenditures	<u>13,819</u>	<u>538,190</u>	<u>12,815</u>	<u>55,302</u>	<u>215,482</u>	<u>168,269</u>
Excess (Deficiency) of Revenues over Expenditures	<u>502</u>	<u>18,621</u>	<u>465</u>	<u>1,685</u>	<u>(44,355)</u>	<u>6,412</u>
Other Financing Sources (Uses)						
Operating transfers out	(502)	(19,883)	(465)	(1,685)	-	(4,918)
Operating transfers in	-	-	-	-	47,086	-
Total other sources (uses)	<u>(502)</u>	<u>(19,883)</u>	<u>(465)</u>	<u>(1,685)</u>	<u>47,086</u>	<u>(4,918)</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	-	(1,262)	-	-	2,731	1,494
Fund balances at beginning of year	-	1,641	-	45	7,102	908
Fund balance at end of year	<u>\$ -</u>	<u>\$ 379</u>	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 9,833</u>	<u>\$ 2,402</u>





<u>Head Start</u>	<u>Title II</u>	<u>Technology Literacy</u>	<u>Classroom Base Technology</u>	<u>RSI</u>	<u>Adult Ed</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	8,895
-	-	-	57,611	-	-
333,306	13,078	10,773	-	9,904	10,562
-	-	-	-	-	-
<u>333,306</u>	<u>13,078</u>	<u>10,773</u>	<u>57,611</u>	<u>9,904</u>	<u>19,457</u>
-	-	-	-	-	-
250,188	12,520	10,396	57,611	9,904	17,849
-	-	-	-	-	-
55,921	-	-	-	-	1,415
-	-	-	-	-	-
-	-	-	-	-	-
24,752	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>330,861</u>	<u>12,520</u>	<u>10,396</u>	<u>57,611</u>	<u>9,904</u>	<u>19,264</u>
-	-	-	-	-	-
2,445	558	377	-	-	193
-	-	-	-	-	-
(9,072)	(510)	(377)	-	-	(400)
-	-	-	-	-	-
<u>(9,072)</u>	<u>(510)</u>	<u>(377)</u>	<u>-</u>	<u>-</u>	<u>(400)</u>
-	-	-	-	-	-
(6,627)	48	-	-	-	(207)
-	-	-	-	-	-
<u>(2,680)</u>	<u>(51)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12)</u>
\$ <u><u>(9,307)</u></u>	\$ <u><u>(3)</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>(219)</u></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, 1999**

	<u>Carl Perkins</u>	<u>Medicaid</u>	<u>Homeless</u>	<u>8G</u>	<u>Summer Child Care</u>	<u>Gateway</u>
<b>Revenues</b>						
Local Sources:						
Food Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	-	-	-	-	-
Other	-	-	-	-	-	-
State Sources:						
Unrestricted grants-in-aid	-	-	-	-	-	-
Restricted grants-in-aid	-	-	-	48,132	-	-
Federal Sources:						
Restricted grants-in-aid - subgrants	25,019	25,952	48,843	-	31,447	33,219
Commodities - United States						
Department of Agriculture	-	-	-	-	-	-
Total revenues	<u>25,019</u>	<u>25,952</u>	<u>48,843</u>	<u>48,132</u>	<u>31,447</u>	<u>33,219</u>
<b>Expenditures</b>						
Instruction:						
Special Education programs	-	5,192	-	1,986	-	-
Other Education programs	25,019	929	23,429	31,928	33,397	46,289
Support services:						
Pupil support services	-	23,622	23,507	-	10,645	-
Instructional staff services	-	-	-	16,317	10,204	-
General administration	-	-	-	-	-	-
Plant operation and maintenance	-	-	-	-	4,250	-
Transportation	-	-	162	1,000	5,639	-
Non-Instructional Services:						
School food service	-	-	-	-	-	-
Community service programs	-	-	-	-	-	-
Total expenditures	<u>25,019</u>	<u>29,743</u>	<u>47,098</u>	<u>51,231</u>	<u>64,135</u>	<u>46,289</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(3,791)</u>	<u>1,745</u>	<u>(3,099)</u>	<u>(32,688)</u>	<u>(13,070)</u>
Other Financing Sources (Uses)						
Operating transfers out	-	-	(1,726)	(1,345)	(2,304)	-
Operating transfers in	-	-	-	-	-	-
Total other sources (uses)	<u>-</u>	<u>-</u>	<u>(1,726)</u>	<u>(1,345)</u>	<u>(2,304)</u>	<u>-</u>
Excess (Deficiency) of Revenues and other sources over expenditures and other uses	<u>-</u>	<u>(3,791)</u>	<u>19</u>	<u>(4,444)</u>	<u>(34,992)</u>	<u>(13,070)</u>
Fund balances at beginning of year	<u>-</u>	<u>14,188</u>	<u>346</u>	<u>837</u>	<u>34,992</u>	<u>(2,230)</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 10,397</u>	<u>\$ 365</u>	<u>\$ (3,607)</u>	<u>\$ -</u>	<u>\$ (15,300)</u>



	<u>Learn &amp; Serve</u>	<u>Summer Feeding</u>	<u>School Food Service</u>	<u>Total</u>
\$	-	\$ -	\$ 214,031	\$ 214,031
	-	-	26	26
	-	-	30,792	42,316
	-	-	-	8,895
	-	-	97,788	203,531
	11,000	7,181	435,247	1,971,214
	-	-	55,450	55,450
	<u>11,000</u>	<u>7,181</u>	<u>833,334</u>	<u>2,495,463</u>
	-	-	-	97,299
	-	-	-	1,066,135
	10,334	-	-	81,927
	-	-	-	350,590
	-	-	-	-
	384	-	-	4,634
	-	-	-	31,553
	-	7,039	973,536	981,444
	-	-	-	85,659
	<u>10,718</u>	<u>7,039</u>	<u>973,536</u>	<u>2,699,241</u>
	<u>282</u>	<u>142</u>	<u>(140,202)</u>	<u>(203,778)</u>
	(280)	-	-	(43,467)
	-	-	100,000	147,086
	<u>(280)</u>	<u>-</u>	<u>100,000</u>	<u>103,619</u>
	2	142	(40,202)	(100,159)
	-	308	45,507	100,901
\$	<u>2</u>	<u>\$ 450</u>	<u>\$ 5,305</u>	<u>\$ 742</u>

(Concluded)



**WEST FELICIANA PARISH SCHOOL BOARD**

**St. Francisville, Louisiana**

**FIDUCIARY FUND TYPE**

**JUNE 30, 1999**

**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, 1999**

	<u>Sales Tax Fund</u>	<u>Agency Funds School Activity</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ -	\$ 160,413	\$ 160,413
Due from vendor	-	-	-
Total Assets	<u>-</u>	<u>160,413</u>	<u>160,413</u>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>			
Liabilities:			
Deposits due others	<u>-</u>	<u>160,413</u>	<u>160,413</u>
Total Liabilities	<u>-</u>	<u>160,413</u>	<u>160,413</u>
Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>\$ -</u>	<u>\$ 160,413</u>	<u>\$ 160,413</u>



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

**SCHEDULE OF COMPENSATION PAID BOARD MEMBERS**

**FOR THE YEAR ENDED JUNE 30, 1999**

Barbara Bonaventure	\$	4,200
J. Austin Daniel		4,200
Ruby Mae Givens		4,200
W. Conville Lemoine, President		4,800
Diane Peabody		4,200
Dorothy Y. White		4,200
Sara Wilson-Wright		<u>4,200</u>
Total	\$	<u><u>30,000</u></u>



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

**YEAR 2000 ISSUES**  
**JUNE 30, 1999**

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. In addition, both the school sites and the central office have been evaluated for Year 2000 compliance. All computer programs, wiring, and time clocks are capable of recognizing January 1, 2000.



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**WEST FELICIANA PARISH SCHOOL BOARD**

**REPORTS ON COMPLIANCE AND INTERNAL CONTROL**

**JUNE 30, 1999**

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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 \_\_\_\_\_







## TABLE OF CONTENTS

Report on Compliance and on Internal Control over Financial Reporting Based on an audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	Exhibit A
Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	Exhibit B
Schedule of Expenditures of Federal Awards	Exhibit C
Schedule of Findings and Questioned Costs	Exhibit D





**Postlethwaite & Netterville**  
*A Professional Accounting Corporation*

**EXHIBIT A**

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, Louisiana 70809  
Telephone (225) 922-4600 • FAX (225) 922-4611  
www.pncpa.com

**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, 1999, and have issued our report thereon dated December 8, 1999. 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.



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

*Postthwait & Nettville*

Baton Rouge, Louisiana  
December 8, 1999





**Postlethwaite & Netterville**  
A Professional Accounting Corporation

**EXHIBIT B**

8550 United Plaza Blvd., Suite 1001 • Baton Rouge, Louisiana 70809  
Telephone (225) 922-4600 • FAX (225) 922-4611  
www.pncpa.com

**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, 1999. 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, 1999.



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### 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, 1999, and have issued our report thereon dated December 8, 1999. 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 and is not intended to be and should not be used by anyone other than these specified parties.

*Pastthurait & Metturilly*

Baton Rouge, Louisiana  
December 8, 1999



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

**EXHIBIT C**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

Federal Grantor Pass-Through Grantor Program Name	CFDA Number	Expenditures 1999
<b><u>UNITED STATES DEPARTMENT OF AGRICULTURE</u></b>		
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$ 55,450
Passed through Louisiana Department of Education:		
National School Lunch Program	10.555	322,038
National School Breakfast Program	10.553	113,209
Summer Food Services Program for Children	10.559	7,039
Subtotal		<u>497,736</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	10,562
Title I - Educationally Deprived Children	84.010	558,073
Even Start Family Literacy Program	84.213	159,603
Individuals with Disabilities Educational Act - Part B	84.027	173,187
Carl Perkins Grant	84.048	25,019
Title VI - Federal, State, and Local Partnerships for Educational Improvement	84.151	13,280
Title II - Eisenhower Mathematics and Science Education - State Grants	84.164	13,030
Title IV - Drug-Free Schools and Communities - State Grants	84.186	14,321
Homeless - Stewart B. McKinney Act for the Education of Children and Youth	84.196	48,824
Goals 2000	84.276 A-B	56,987
Gateway	84.278 E	33,219
Technology Literacy	84.318 X	10,773
Learn & Serve		11,000
Summer Child Care		31,447
Subtotal		<u>1,159,325</u>
<b><u>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN RESOURCES</u></b>		
Medicaid Assistance Program	13.714	25,952
Administration for Children, Youth, and Families - Head Start	13.600	333,306
Subtotal		<u>359,258</u>
<b><u>UNITED STATES DEPARTMENT OF DEFENSE</u></b>		
ROTC - Navy Junior Reserve Officers Training Program - (Direct Funding)	None	<u>37,492</u>
<b><u>OTHER FEDERAL ASSISTANCE</u></b>		
National Science Foundation	47.076 B	<u>9,904</u>
Total Expenditures		\$ <u><u>2,063,715</u></u>

The accompanying notes are an integral part of this schedule.



**WEST FELICIANA PARISH SCHOOL BOARD**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED June 30, 1999**

**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, 1999, the organization had food commodities totaling 13,967.





**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**WEST FELICIANA PARISH SCHOOL BOARD  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999**

**A. Summary of Audit Results**

1. The auditors' report expresses an unqualified opinion on the general purpose financial statements of the West Feliciana Parish School Board.
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 Title I and Head Start.
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

