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EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Financial Report

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 1-19-2000

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MANAGEMENT LETTER

Dr. Albert Zackrie, Jr., Superintendent
And Members of the Evangeline Parish School Board
Ville Platte, Louisiana 70586

During our audit of the financial statements of the Evangeline Parish School Board for the year ended June 30, 1999, we noted a certain area in which improvement in the accounting system and financial practices of the School Board should be considered, therefore, the following recommendation is deemed appropriate:

- 99-1 The cash deposits of the School Board were undersecured in the amount of \$258,732. Efforts should be made to ensure that the proper amount of securities pledged are obtained at all times to cover deposit balances.

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

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

Ville Platte, Louisiana
November 10, 1999

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INDEPENDENT AUDITORS' REPORT

Dr. Albert Zackrie, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish School Board, as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The year 2000 supplemental information (page 24) is 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 supplemental 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 Evangeline Parish School Board is or will become year 2000 compliant, 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 are or will become year 2000 compliant.

The accompanying schedule of expenditures of federal awards (page 53-54) as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the financial information listed as "Supplemental Information" (pages 25-58) in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information, except for that portion marked "unaudited" on which we express no opinion, 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.

In accordance with Government Auditing Standards, we have also issued our report dated November 10, 1999 on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Evangeline Parish School Board.

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

Ville Platte, Louisiana
November 10, 1999

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

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 1999

	Governmental Fund Types				Fiduciary		Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Fund Type Agency	Fund Type Agency	General	Long-Term	(Memorandum Only)	
							Fixed Assets	Obligations	1999	1998
Assets:										
Cash and interest-bearing deposits	\$3,600,451	\$2,049,335	\$242,473	\$3,340,322	\$281,415	\$	\$	\$	\$ 9,513,996	\$ 7,994,518
Receivables	8,584	1,098,347	-	-	-	-	-	-	1,106,931	1,318,135
Due from other funds	749,416	115,872	-	-	-	-	-	-	865,288	909,729
Inventory	-	81,317	-	-	-	-	-	-	81,317	68,058
Land, buildings, and equipment	-	-	-	-	-	24,196,703	-	-	24,196,703	23,641,353
Other debits:										
Amount available in debt service funds	-	-	-	-	-	-	242,473	-	242,473	135,724
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	5,478,278	-	5,478,278	5,716,532
Total assets and other debits	<u>\$4,358,451</u>	<u>\$3,344,871</u>	<u>\$242,473</u>	<u>\$3,340,322</u>	<u>\$281,415</u>	<u>\$24,196,703</u>	<u>\$5,720,751</u>	<u>\$41,484,986</u>	<u>\$39,784,049</u>	<u>\$39,784,049</u>

LIABILITIES, EQUITY AND OTHER CREDITS

Liabilities:										
Cash overdraft	\$	-	\$	-	\$	-	\$	-	\$	11,960
Accounts payable	768,463	422,282	-	-	-	-	-	-	1,190,745	451,089
Due to other funds	-	865,288	-	-	-	-	-	-	865,288	909,729
Salaries payable	2,493,252	332,476	-	-	-	-	-	-	2,825,728	2,729,232
Claims payable	164,426	-	-	-	-	-	-	-	164,426	201,559
School activity funds payable	-	-	-	-	281,415	-	-	-	281,415	273,218
Bonds payable and certificates of indebtedness	-	-	-	-	-	-	4,070,000	-	4,070,000	4,225,000
Compensated absences payable	-	-	-	-	-	-	1,650,751	-	1,650,751	1,627,256
Total liabilities	<u>3,426,141</u>	<u>1,620,046</u>	<u>-</u>	<u>-</u>	<u>281,415</u>	<u>-</u>	<u>5,720,751</u>	<u>11,048,353</u>	<u>10,429,043</u>	<u>10,429,043</u>
Equity and other credits:										
Investment in general fixed assets	-	-	-	-	-	24,196,703	-	-	24,196,703	23,641,353
Fund balances -										
Reserved for inventory	-	81,317	-	-	-	-	-	-	81,317	68,058
Reserved for debt service	-	-	242,473	-	-	-	-	-	242,473	135,724
Designated for subsequent year's expenditures	-	-	-	3,340,322	-	-	-	-	3,340,322	3,258,473
Unreserved, undesignated	932,310	1,643,508	-	-	-	-	-	-	2,575,818	2,251,398
Total equity and other credits	<u>932,310</u>	<u>1,724,825</u>	<u>242,473</u>	<u>3,340,322</u>	<u>-</u>	<u>24,196,703</u>	<u>-</u>	<u>30,436,633</u>	<u>29,355,006</u>	<u>29,355,006</u>
Total liabilities, equity and other credits	<u>\$4,358,451</u>	<u>\$3,344,871</u>	<u>\$242,473</u>	<u>\$3,340,322</u>	<u>\$281,415</u>	<u>\$24,196,703</u>	<u>\$5,720,751</u>	<u>\$41,484,986</u>	<u>\$39,784,049</u>	<u>\$39,784,049</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 1999

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	1999	1998
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$1,423,802	\$1,336,997	\$352,783	\$ -	\$3,113,582	\$2,792,210
Sales and use	2,302,649	-	-	-	2,302,649	2,282,068
Interest earnings	212,876	26,436	7,854	162,403	409,569	258,476
Other	246,391	287,020	-	-	533,411	448,469
State sources:						
Equalization	21,789,636	360,000	-	-	22,149,636	21,425,009
Other	924,789	965,259	-	-	1,890,048	1,631,102
Federal sources	-	5,324,634	-	-	5,324,634	5,220,692
Total revenues	<u>26,900,143</u>	<u>8,300,346</u>	<u>360,637</u>	<u>162,403</u>	<u>35,723,529</u>	<u>34,058,026</u>
Expenditures:						
Instruction -						
Regular programs	12,372,231	30,625	-	-	12,402,856	11,847,880
Special education programs	3,964,156	479,656	-	-	4,443,812	3,928,140
Special programs	216,508	1,461,938	-	-	1,678,446	1,649,093
Adult and continuing education programs	-	39,538	-	-	39,538	39,819
Vocational education programs	896,160	100,113	-	-	996,273	988,459
Other instructional programs	107,306	411,622	-	-	518,928	767,235
Support services -						
Pupil support services	936,611	143,384	-	-	1,079,995	995,494
Instructional staff support	839,963	930,526	-	-	1,770,489	1,742,823
General administration	747,618	35,957	-	382	783,957	788,745
School administration	1,803,278	89,953	-	-	1,893,231	1,805,273
Business services	550,323	32,543	-	-	582,866	748,126
Operation and maintenance of plant services	1,414,103	1,304,790	-	-	2,718,893	2,828,893
Student transportation	2,426,531	33,518	-	-	2,460,049	2,447,494
Central services	72,862	251,945	-	-	324,807	361,887
Non-instructional services:						
Food services	64,913	2,792,125	-	-	2,857,038	2,498,789
Community services	1,818	-	-	-	1,818	3,364
Facilities acquisition and construction	166,455	21,161	-	80,174	267,790	122,537
Debt service -						
Principal	100,000	-	55,000	-	155,000	305,000
Interest and fiscal charges	22,580	-	198,888	-	221,468	68,861
Total expenditures	<u>26,703,416</u>	<u>8,159,394</u>	<u>253,888</u>	<u>80,556</u>	<u>35,197,254</u>	<u>33,937,912</u>
Excess (deficiency) of revenues over expenditures	<u>196,727</u>	<u>140,952</u>	<u>106,749</u>	<u>81,847</u>	<u>526,275</u>	<u>120,114</u>
Other financing sources (uses):						
Proceeds from bonds	-	-	-	-	-	3,350,442
Operating transfers in	44,307	46,629	-	-	90,936	188,980
Operating transfers out	(46,629)	(44,307)	-	-	(90,936)	(188,980)
Total other financing sources (uses)	<u>(2,322)</u>	<u>2,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,350,442</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>194,405</u>	<u>143,274</u>	<u>106,749</u>	<u>81,847</u>	<u>526,275</u>	<u>3,470,556</u>
Fund balances, beginning	<u>737,905</u>	<u>1,581,551</u>	<u>135,724</u>	<u>3,258,473</u>	<u>5,713,653</u>	<u>2,243,097</u>
Fund balances, ending	<u>\$ 932,310</u>	<u>\$1,724,825</u>	<u>\$242,473</u>	<u>\$3,340,320</u>	<u>\$6,239,928</u>	<u>\$5,713,653</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
Governmental Fund Types - General and Special Revenue Funds
Year Ended June 30, 1999

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$1,423,802	\$1,423,802	\$ -	\$1,336,847	\$1,336,997	\$ 150
Sales and use	2,302,649	2,302,649	-	-	-	-
Interest earnings	212,846	212,876	30	24,000	26,436	2,436
Other	246,391	246,391	-	275,000	287,020	12,020
State sources:						
Equalization	21,789,636	21,789,636	-	360,000	360,000	-
Other	917,548	924,789	7,241	999,380	965,259	(34,121)
Federal sources						
-	-	-	-	5,298,902	5,324,634	25,732
Total revenues	<u>26,892,872</u>	<u>26,900,143</u>	<u>7,271</u>	<u>8,294,129</u>	<u>8,300,346</u>	<u>6,217</u>
Expenditures:						
Instruction -						
Regular programs	12,667,717	12,372,231	295,486	29,896	30,625	(729)
Special education programs	3,964,156	3,964,156	-	504,735	479,656	25,079
Special programs	216,508	216,508	-	1,460,413	1,461,938	(1,525)
Adult and continuing education programs	-	-	-	50,739	39,538	11,201
Vocational education programs	897,377	896,160	1,217	100,152	100,113	39
Other instructional programs	107,306	107,306	-	463,140	411,622	51,518
Support services -						
Pupil support services	936,611	936,611	-	143,226	143,384	(158)
Instructional staff support	839,963	839,963	-	937,865	930,526	7,339
General administration	747,618	747,618	-	40,074	35,957	4,117
School administration	1,802,106	1,803,278	(1,172)	90,692	89,953	739
Business services	210,620	550,323	(339,703)	29,504	32,543	(3,039)
Operation and maintenance of plant services	1,419,742	1,414,103	5,639	1,317,361	1,304,790	12,571
Student transportation	2,426,531	2,426,531	-	33,564	33,518	46
Central services	72,861	72,862	(1)	256,442	251,945	4,497
Non-instructional services:						
Food services	64,913	64,913	-	2,676,535	2,792,125	(115,590)
Community services	1,818	1,818	-	-	-	-
Facilities acquisition and construction	166,455	166,455	-	104,089	21,161	82,928
Debt service	122,580	122,580	-	-	-	-
Total expenditures	<u>26,664,882</u>	<u>26,703,416</u>	<u>(38,534)</u>	<u>8,238,427</u>	<u>8,159,394</u>	<u>79,033</u>
Excess (deficiency) of revenues over expenditures	<u>227,990</u>	<u>196,727</u>	<u>(31,263)</u>	<u>55,702</u>	<u>140,952</u>	<u>85,250</u>
Other financing sources (uses):						
Operating transfers in	44,307	44,307	-	1,008	46,629	45,621
Operating transfers out	(46,629)	(46,629)	-	(53,525)	(44,307)	9,218
Total other financing sources (uses)	<u>(2,322)</u>	<u>(2,322)</u>	<u>-</u>	<u>(52,517)</u>	<u>2,322</u>	<u>54,839</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	225,668	194,405	(31,263)	3,185	143,274	140,089
Fund balances, beginning	737,905	737,905	-	1,581,551	1,581,551	-
Fund balances, ending	<u>\$ 963,573</u>	<u>\$ 932,310</u>	<u>\$ (31,263)</u>	<u>\$1,584,736</u>	<u>\$1,724,825</u>	<u>\$ 140,089</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements

INTRODUCTION

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

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

(1) Summary of Significant Accounting Policies

A. Reporting Entity

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board has a separately elected governing body and is legally separate and fiscally independent, the school board is a separate governmental reporting entity. The School Board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the School Board.

Certain units of local government over which the School Board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish school board.

B. Basis of Presentation-Fund Accounting

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

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:

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund Types -

Governmental funds account for all or most of the School Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. 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 Revenues Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state and local grant and entitlement programs and special district funds established for various objectives.

Debt Service Funds

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

Fiduciary Fund Type -

Fiduciary funds are used to account for assets held by the School Board in a trustee or agency capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School Board maintains three agency funds. The *Clearing and Payroll Funds* account for amounts deposited and subsequently expended for payroll and related benefits. The School Activity Fund accounts for assets held by the School Board in a custodial capacity.

Account Groups -

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

General Fixed Assets Account Group

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

General Long-term Debt Account Group

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

C. Basis of Accounting

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

The governmental and fiduciary fund types (agency funds) are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, *revenues are recorded when they become both measurable and available*. Available means expected to be collected within two months for property taxes and generally within the next twelve months for other revenues. The following practices in recording revenues and expenditures have been used for the governmental funds:

Revenues

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

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed in November by the Parish Assessor based on the assessed value, become due on December 31 of each year, and become delinquent on January 1. An enforceable lien attaches to the property as of January 1. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are accrued at fiscal year end to the extent that they have been collected and are unremitted by the Evangeline Parish Tax Collector's Office. Such amounts are measurable and available to finance current operations.

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

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

Interest income on time deposits is recorded when received.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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 earned 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 obligations are not recognized until due.

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

Deferred Revenues

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

D. Budget Practices

The proposed budgets for fiscal year 1999 were completed and made available for public inspection at the School Board office on July 2, 1998. A public hearing was held on July 15, 1998 for suggestions and comments from taxpayers, at which time the 1999 budgets were formally adopted by the School Board. The budget for the General Fund was published in the official journal at least 10 days prior to the date of the first public hearing.

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

E. Encumbrances

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

F. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, money market accounts, and time deposits that are stated at cost. Cash balances of all funds are combined to the extent possible. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Short-term Interfund Receivables/Payables

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

H. Inventory

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

I. General Fixed Assets

Land, buildings, and furniture and equipment are recorded as expenditures in the governmental funds and are capitalized in the general fixed assets account group at historical cost or estimated historical cost, if actual cost is not available. Donated fixed assets are valued at their estimated market value on the date of donation. Approximately 48 per cent of general fixed assets are valued at historical cost, while the remaining 52 per cent are valued at estimated cost. Estimated cost was computed by multiplying the assessed valuation of each building, for which historical cost was not available, times the Consumer Price Index (CPI) relative to the estimated date of acquisition and/or construction of each building.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

J. Compensated Absences

Twelve-month employees earn from 5 to 10 days of vacation leave each year, depending on length of service with the School Board. Vacation leave cannot be accumulated. All School Board employees earn from 10 to 12 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or his heirs at the employee's current rate of pay, and all unused sick leave is used in the retirement benefit computation as earned service.

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

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

K. Long-Term Obligations

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

L. Fund Balances

Reserves

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

Designated

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

M. Sales Tax

On May 22, 1967, the voters of Evangeline Parish approved a one percent sales tax which, after payment of necessary costs and expenses of collecting the tax, is dedicated for payments of salaries of teachers employed by the public elementary and secondary schools and for the operation of the public elementary and secondary schools of Evangeline Parish. The sales tax is collected by the Evangeline Parish Sales and Use Tax Commission for a fee of 3 percent of the monthly collections.

N. Comparative Data and Total Columns on Combined Statements

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(2) Cash and Interest-Bearing Deposits

At June 30, 1999, the School Board has cash and interest-bearing deposits (book balances) totaling \$9,513,996, as follows:

Demand Deposits	\$ 28,913
Interest-bearing demand deposits	4,042,110
Time Deposits	<u>5,442,973</u>
Total	<u>\$9,513,996</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1999, are secured as follows:

Bank balances	<u>\$ 11,029,797</u>
Federal deposit insurance	456,539
Pledged securities	<u>10,314,526</u>
Total	<u>10,771,065</u>
Deficiency of securities pledged over deposits	<u>\$ (258,732)</u>

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

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

The Parish Tax Collector bills and collects the property taxes for the School Board. Property tax revenues are recognized when levied to the extent that they result in current receivables.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

For the year ended June 30, 1999 ad valorem taxes totaling 63.36 mills were levied on assessed property (parish wide-general corporate purpose only) and were dedicated as follows:

General corporate purposes	4.46 mills
Special tax for salaries and benefits of teachers and other employees in the school system	9.93 mills
Special School District No. 7 tax for debt retirement	16.25 mills
Special School District No. 1 tax for debt retirement	7.00 mills
Special School District No. 2 school improvement tax (maintenance and operation)	11.93 mills
Special School District No. 7 school improvement tax (maintenance and operation)	11.79 mills
Special Basile High School improvement tax (for athletic department)	2.00 mills

The taxes remitted were \$3,113,582 for the year ended June 30, 1999.

(4) Receivables

A summary of receivables at June 30, 1999 follows:

Department of Education - Grants	\$ 103,086
U.S Department of the Treasury - Grants	989,897
St. Landry Parish Police Jury (JTPA) - Grants	5,364
Other	<u>8,584</u>
Total	<u>\$ 1,106,931</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Interfund Receivables and Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 749,416	\$ -
Special Revenue Funds:		
8G Programs	-	5,178
Early Childhood Education	-	14,042
Starting Point	-	13,345
Adult Education	-	7,992
JTPA	-	5,364
K-3 Reading Math Initiative	-	17,826
Title II	-	222
IDEA-B	-	121,602
IASA Chapter 1/Title 1	115,872	507,823
Vocational Education	-	12,014
Drug Free School	-	5,620
Find Work	-	6,842
Summer Program	-	13,912
Pre-School Flow Through	-	115,872
Special Education/Child Search	-	511
Title VI	-	8,595
A Hec-of-a-Summer	-	8,528
	<u>\$ 865,288</u>	<u>\$ 865,288</u>

(6) Fixed Assets

The changes in general fixed assets are as follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Land	\$ 433,977	\$ 3,609	\$ -	\$ 437,586
Buildings and improvements	13,350,776	-	-	13,350,776
Furniture and equipment	9,629,292	881,783	330,042	10,181,033
Buses and vehicles	227,308	-	-	227,308
	<u>\$23,641,353</u>	<u>\$ 885,392</u>	<u>\$ 330,042</u>	<u>\$24,196,703</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in General Long-Term Debt

The following is a summary of the long-term obligation transactions of the Evangeline Parish School Board for the year ended June 30, 1999:

	Bonded Debt	Compensated Absences	Total
Long-term obligations payable at July 1, 1998	\$ 4,225,000	\$ 1,627,256	\$ 5,852,256
Additions	-	23,495	23,495
Deductions	155,000	-	155,000
Long-term obligations payable at June 30, 1999	\$ 4,070,000	\$ 1,650,751	\$ 5,720,751

Bonds payable at June 30, 1999 is comprised of the following individual issues:

\$3,350,000 1998 School Bonds of School District No. 7 due in annual installments of \$95,000 to \$285,000 through April 1, 2018; interest at 4.40% to 4.90%; payable by levy of ad valorem tax	\$ 3,350,000
\$600,000 General Obligation Bonds, Series 1993 School District No. 1 due in annual installments of \$55,000 to \$75,000 through March 1, 2005; interest at 5.30% to 6.00%; payable by levy of ad valorem tax	390,000
\$700,000 1994 Certificates of Indebtedness, due in annual insallments of \$105,000 to \$115,000 through March 1, 2001; interest at 5.75% to 6.05%; payable by General Fund revenues	330,000
	\$ 4,070,000

Compensated absences

Compensated absences reported at June 30, 1999, reflect only amounts due to employees for all unused sick leave, up to a maximum of 25 days, that have 10 or more years of service. The leave records were maintained in such a manner that the additions and deductions could not readily be identified separately; therefore, the additions and deductions are included in the previous schedule as a net addition.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all bonds outstanding at June 30, 1999, including interest payments of \$1,980,140, follows:

<u>Year Ending June 30,</u>	<u>General Obligation</u>
2000	\$ 452,814
2001	458,953
2002	458,811
2003	336,303
2004	341,930
2005-2009	1,412,020
2010-2014	1,408,479
2015-2018	1,180,830
	<u>\$ 6,050,140</u>

In accordance with R.S. 39:562, the school board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 1999, the statutory limit is \$12,108,800, and outstanding bonded debt totals \$3,740,000.

(8) 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 School Board participates in two membership plans of the TRS, the Regular Plan and Plan A. 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, P.O. Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Funding Policy -

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

The School Board's contributions to the TRS for the years ending June 30, 1999, 1998, and 1997 were \$2,880,044, \$2,799,723, and \$2,340,080, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

Plan Description -

The LASERS 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 LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, P.O. 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 6.0 percent of annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

The School Board's contributions to the LASERS for the years ending June 30, 1999, 1998, and 1997 were \$131,192, \$127,266, and \$124,472 respectively, equal to the required contributions for each year.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(9) Post-employment Health Care Benefits

In accordance with State statutes, the School Board provides certain continuing health care benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. Currently, 351 retirees are receiving benefits. These benefits for retirees are provided through the State Employees Group Benefits Program whose monthly premiums are paid jointly by the retirees and by the School Board. The School Board recognizes the cost of providing these benefits (the Board's portion of premiums) as an expenditure when the monthly premiums are due. The School Board's total cost of providing these benefits was \$993,474 for the year ended June 30, 1999.

(10) Leases

Obligations under capital leases, which are considered immaterial to the financial statements, are not recorded in the general long-term debt account group at June 30, 1999.

(11) Contingencies

A. Contingencies

At June 30, 1999, the School Board is involved in several lawsuits. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

B. Grant Audit

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

B. Commercial Insurance Coverage –

The School Board is exposed to risks of loss in areas of general and auto liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

(14) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ending June 30, 1999 follows:

<u>Board Member</u>	<u>Amount</u>
Wayne Dardeau	\$ 8,100
Dr. Bobby Deshotel	7,200
Bobby Dupre	3,600
Derell Ardoin	4,200
Daniel Hoffpauir	7,800
Clement Lafleur	7,800
Gervis Lafleur	7,800
John David Landreneau	7,200
Stanley Leger	3,900
Peggy Forman	3,900
Cecil Monier	8,100
Arthur Savoy	7,200
Leon Skinner	6,300
Eric Antoine	1,200
Earl John Soileau	7,200
James Vidrine	7,200
Total	<u>\$ 98,700</u>

SUPPLEMENTAL INFORMATION

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Impact of Year 2000 on Computer Programs (Unaudited)

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Evangeline Parish School Board has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary to conducting the School Board's operations. The financial reporting system, including general ledger, payroll, accounts payable and fixed asset inventory have been remediated, and are currently being tested and validated. Testing and validation should be complete by the end of the year.

Because of the unprecedented nature of the Year 2000 issue, its effect and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the School Board is or will be Year 2000 ready, that the School Board's remediation efforts will be successful in whole or in part, or that parties with whom the School Board does business will be year 2000 ready.

SCHEDULES OF INDIVIDUAL FUNDS AND ACCOUNT GROUP

SPECIAL REVENUE FUNDS

District 2 Maintenance and District 7B Maintenance Funds

To account for receipt and use of the proceeds of ad valorem taxes levied for the purpose of maintaining and improving the schools within each district and the proceeds of state revenue received.

Basile High School Athletic Fund

To account for the receipt and use of proceeds of ad valorem taxes levied for the operation and maintenance of the Basile High School athletic department.

8G Programs

To account for funds from state sources to provide a computer based introduction to writing and reading for preschool and elementary grades in the parish.

Goals 2000/Learn Grant

To account for funds from state and federal sources for the purpose of providing teachers and principals with training in teaching strategies, implementing new state standards, new assessment methods and science curriculum.

K-3 Reading/Math Initiative

To account for funds from state sources to improve reading skills of K-3 students who are at risk or experiencing difficulty in reading.

Early Childhood Education

To account for funds from state sources to provide assistance in developing high-risk four-year old children.

Starting Point

To account for a federally financed program directed toward developing at-risk four year old children.

Adult Education

To account for funds from federal and state sources utilized to provide instruction to adults working toward a high school diploma and to provide continuing education courses.

Technology Grants

To account for state funds used for the purpose of connecting all schools via a WAN, connecting all schools to the internet, support and maintain hardware, software, and equipment and train teachers to integrate technology into the curriculum.

Job Training Partnership Act Programs

To account for funds from the Job Training Partnership Act Program of the St. Landry Parish Police Jury. The programs are designed to prepare economically disadvantaged individuals and other individuals facing serious barriers to employment and who are also in special need of such training to obtain productive

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Education for Economic Security Act - Title II Fund

Title II of the Education for Economic Security Act (EESA) is a program by which the federal government provides funds to the school board for projects which are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and increase the accessibility of such instruction to all students.

Education of the Handicapped Act Funds - (IDEA-B)

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

Chapter 1

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

Vocational Education

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

Drug Free School

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

Find Work

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

Special Education Medicaid

To account for federal funds to provide medical assistance for students.

Special Education Summer Program

To account for state funds provided by the Louisiana State Legislative under Act 18 of 1992 to provide extended school year programs.

Special Education Pre-School Flow Through

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

Lunch Fund

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

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Special Education Child Search

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

Title VI

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

Charter Schools

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

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds

Combining Balance Sheet
 June 30, 1999

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	Goals 2000/ Learn Grant	Early Childhood Education	Starting Point	Adult Education	JTPA			
ASSETS												
Cash and interest-bearing deposits	\$845,746	\$197,831	\$16,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Receivables	-	-	-	5,178	-	37,651	24,570	7,992	5,364			
Due from other funds	-	-	-	-	-	-	-	-	-			
Inventory	-	-	-	-	-	-	-	-	-			
Total assets	\$845,746	\$197,831	\$16,049	\$ 5,178	\$ -	\$37,651	\$24,570	\$ 7,992	\$ 5,364			
LIABILITIES AND FUND BALANCES												
Liabilities:												
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Accounts payable	32,525	11,592	245	-	-	8,485	3,864	-	-			
Salaries payable	-	-	933	-	-	15,124	7,361	-	-			
Due to other funds	-	-	-	5,178	-	14,042	13,345	7,992	5,364			
Total liabilities	32,525	11,592	1,178	5,178	-	37,651	24,570	7,992	5,364			
Fund balances:												
Reserved for inventory	-	-	-	-	-	-	-	-	-			
Unreserved, undesignated	813,221	186,239	14,871	-	-	-	-	-	-			
Total fund balances	813,221	186,239	14,871	-	-	-	-	-	-			
Total liabilities and fund balances	\$845,746	\$197,831	\$16,049	\$ 5,178	\$ -	\$37,651	\$24,570	\$ 7,992	\$ 5,364			

(continued)

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds

Combining Balance Sheet (Continued)
 June 30, 1999

	K-3 Reading Math Initiative	Title II Eisenhower	IDEA-B	Title I	Vocational Education	Drug Free School	Find Work	Medicaid	Summer Program
ASSETS									
Cash and interest-bearing deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,536	\$ -
Receivables	24,862	942	206,695	658,085	12,014	5,874	6,989	-	14,971
Due from other funds	-	-	-	115,872	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 24,862</u>	<u>\$ 942</u>	<u>\$ 206,695</u>	<u>\$ 773,957</u>	<u>\$ 12,014</u>	<u>\$ 5,874</u>	<u>\$ 6,989</u>	<u>\$ 19,536</u>	<u>\$ 14,971</u>
LIABILITIES AND FUND BALANCES									
Liabilities:									
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	7,036	720	83,812	128,975	-	254	147	5,296	1,059
Salaries payable	-	-	1,281	137,159	-	-	-	14,240	-
Due to other funds	17,826	222	121,602	507,823	12,014	5,620	6,842	-	13,912
Total liabilities	<u>24,862</u>	<u>942</u>	<u>206,695</u>	<u>773,957</u>	<u>12,014</u>	<u>5,874</u>	<u>6,989</u>	<u>19,536</u>	<u>14,971</u>
Fund balances:									
Reserved for inventory	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-	-	-
Total fund balances	-	-	-	-	-	-	-	-	-
Total liabilities and fund balances	<u>\$ 24,862</u>	<u>\$ 942</u>	<u>\$ 206,695</u>	<u>\$ 773,957</u>	<u>\$ 12,014</u>	<u>\$ 5,874</u>	<u>\$ 6,989</u>	<u>\$ 19,536</u>	<u>\$ 14,971</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds

Combining Balance Sheet (Continued)
 June 30, 1999

	Technology Grants	Pre-School Flow Through	Lunch Fund	Special Education Child Search	Title VI	Charter Schools	A-Hec of a Summer	Totals
ASSETS								
Cash and interest-bearing deposits	\$ -	\$ 95,811	\$ 874,362	\$ -	\$ -	\$ -	\$ -	\$ 2,049,335
Receivables	854	25,358	38,410	691	10,960	-	10,887	1,098,347
Due from other funds	-	-	-	-	-	-	-	115,872
Inventory	-	-	81,317	-	-	-	-	81,317
Total assets	\$ 854	\$ 121,169	\$ 994,089	\$ 691	\$ 10,960	\$ -	\$ 10,887	\$ 3,344,871
LIABILITIES AND FUND BALANCES								
Liabilities:								
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	854	5,297	127,217	180	2,365	-	2,359	422,282
Salaries payable	-	-	156,378	-	-	-	-	332,476
Due to other funds	-	115,872	-	511	8,595	-	8,528	865,288
Total liabilities	854	121,169	283,595	691	10,960	-	10,887	1,620,046
Fund balances:								
Reserved for inventory	-	-	81,317	-	-	-	-	81,317
Unreserved, undesignated	-	-	629,177	-	-	-	-	1,643,508
Total fund balances	-	-	710,494	-	-	-	-	1,724,825
Total liabilities and fund balances	\$ 854	\$ 121,169	\$ 994,089	\$ 691	\$ 10,960	\$ -	\$ 10,887	\$ 3,344,871

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 1999

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	Goals/2000 Learn Grant	K-3 Reading Math Initiative	Early Childhood Education
Revenues:							
Parish sources -							
Taxes:							
Ad valorem	\$1,100,270	\$202,608	\$ 34,119	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
State sources -							
Equalization	-	-	-	-	-	-	-
Other	165,430	-	-	123,056	5,687	169,198	138,346
Federal sources							
	-	-	-	-	20,657	-	-
Total revenues	<u>1,265,700</u>	<u>202,608</u>	<u>34,119</u>	<u>123,056</u>	<u>26,344</u>	<u>169,198</u>	<u>138,346</u>
Expenditures:							
Instruction -							
Regular programs	-	-	27,658	-	-	-	-
Special education programs	-	-	-	-	-	-	-
Special programs	-	-	-	-	-	-	134,639
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	-	-	-	-	-	-	-
Other instructional programs	-	-	-	117,736	25,897	158,387	-
Support services -							
Pupil support services	-	-	-	-	-	-	-
Instructional staff services	-	-	-	-	142	10,863	-
General administration	33,117	2,280	387	-	-	-	-
School administration	76,384	13,569	-	-	-	-	-
Business services	-	-	-	-	-	-	-
Operation and maintenance of plant services	985,098	184,027	-	-	-	-	-
Student transportation	-	-	-	-	-	-	4,432
Central services	-	-	-	5,320	-	-	-
Non-instructional services -							
Food services	-	-	-	-	-	-	-
Facility acquisition and construction	-	-	-	-	-	-	-
Total expenditures	<u>1,094,599</u>	<u>199,876</u>	<u>28,045</u>	<u>123,056</u>	<u>26,039</u>	<u>169,250</u>	<u>139,071</u>
Excess (deficiency) of revenues over expenditures	<u>171,101</u>	<u>2,732</u>	<u>6,074</u>	<u>-</u>	<u>305</u>	<u>(52)</u>	<u>(725)</u>
Other financing sources (uses):							
Operating transfers in	-	-	-	-	8	52	725
Operating transfers out	-	-	-	-	(313)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(305)</u>	<u>52</u>	<u>725</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	171,101	2,732	6,074	-	-	-	-
Fund balances, beginning	<u>642,120</u>	<u>183,507</u>	<u>8,797</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, ending	<u>\$ 813,221</u>	<u>\$186,239</u>	<u>\$ 14,871</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Starting Point</u>	<u>Adult Education</u>	<u>Technology Grants</u>	<u>JTPA</u>	<u>Title II Eisenhower</u>	<u>Special Ed IDEA-B</u>	<u>Title I</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	28,223	275,807	-	-	-	-
65,743	20,376	-	30,049	54,821	604,244	2,045,406
<u>65,743</u>	<u>48,599</u>	<u>275,807</u>	<u>30,049</u>	<u>54,821</u>	<u>604,244</u>	<u>2,045,406</u>
-	-	-	-	-	-	-
-	-	-	-	-	414,891	-
65,767	-	-	-	30,149	-	1,207,583
-	39,538	-	-	-	-	-
-	-	-	-	-	-	-
-	-	13,411	28,220	-	-	-
-	-	-	-	-	-	11,078
-	7,182	15,771	847	23,724	121,479	680,194
-	-	-	-	-	173	-
-	-	-	-	-	-	-
-	-	-	-	-	7,734	23,808
-	1,528	-	-	-	36,829	78,695
-	-	-	946	-	6,529	340
-	-	246,625	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,879	13,282
<u>65,767</u>	<u>48,248</u>	<u>275,807</u>	<u>30,013</u>	<u>53,873</u>	<u>595,514</u>	<u>2,014,980</u>
<u>(24)</u>	<u>351</u>	<u>-</u>	<u>36</u>	<u>948</u>	<u>8,730</u>	<u>30,426</u>
24	-	-	-	-	-	-
-	(351)	-	(36)	(948)	(8,730)	(30,426)
<u>24</u>	<u>(351)</u>	<u>-</u>	<u>(36)</u>	<u>(948)</u>	<u>(8,730)</u>	<u>(30,426)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Year Ended June 30, 1999

	Vocational Education	Drug Free School	Food Work	Medicaid	Summer Program	Pre-school Flow Through	Lunch Fund
Revenues:							
Parish sources -							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-	26,436
Other	-	-	-	-	-	-	287,020
State sources -							
Equalization	-	-	-	-	-	-	360,000
Other	-	-	-	-	30,566	-	-
Federal sources	100,112	44,991	87,222	86,959	-	30,597	2,083,415
Total revenues	<u>100,112</u>	<u>44,991</u>	<u>87,222</u>	<u>86,959</u>	<u>30,566</u>	<u>30,597</u>	<u>2,756,871</u>
Expenditures:							
Instruction -							
Regular programs	-	-	-	-	22,821	29,473	-
Special education programs	-	-	-	-	-	-	-
Special programs	-	8,705	-	-	-	-	-
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	100,113	-	-	-	-	-	-
Other instructional programs	-	-	55,959	-	-	-	-
Support services -							
Pupil support services	-	-	-	132,306	-	-	-
Instructional staff services	-	34,821	-	-	-	-	-
General administration	-	-	-	-	-	-	-
School administration	-	-	-	-	-	751	-
Business services	-	183	-	-	-	-	1,379
Operation and maintenance of plant services	-	-	16,776	458	-	-	-
Student transportation	-	504	13,008	-	7,759	-	-
Central services	-	-	-	-	-	-	-
Non-instructional services -							
Food services	-	-	-	-	-	-	2,792,125
Facility acquisition and construction	-	-	-	-	-	-	-
Total expenditures	<u>100,113</u>	<u>44,213</u>	<u>85,743</u>	<u>132,764</u>	<u>30,580</u>	<u>30,224</u>	<u>2,793,504</u>
Excess (deficiency) of revenues over expenditures	<u>(1)</u>	<u>778</u>	<u>1,479</u>	<u>(45,805)</u>	<u>(14)</u>	<u>373</u>	<u>(36,633)</u>
Other financing sources (uses):							
Operating transfers in	1	-	-	45,805	14	-	-
Operating transfers out	-	(778)	(1,479)	-	-	(373)	-
Total other financing sources (uses)	<u>1</u>	<u>(778)</u>	<u>(1,479)</u>	<u>45,805</u>	<u>14</u>	<u>(373)</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	-	-	-	(36,633)
Fund balances, beginning	-	-	-	-	-	-	747,127
Fund balances, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 710,494</u>

Special Education Child Search	Title VI	Charter Schools	A-Hec of a Summer	Totals
\$ -	\$ -	\$ -	\$ -	\$1,336,997
-	-	-	-	26,436
-	-	-	-	287,020
-	-	-	-	360,000
16,934	-	-	12,012	965,259
-	47,015	3,027	-	5,324,634
<u>16,934</u>	<u>47,015</u>	<u>3,027</u>	<u>12,012</u>	<u>8,300,346</u>
-	-	2,967	-	30,625
12,471	-	-	-	479,656
-	15,095	-	-	1,461,938
-	-	-	-	39,538
-	-	-	-	100,113
-	-	-	12,012	411,622
-	-	-	-	143,384
4,396	31,107	-	-	930,526
-	-	-	-	35,957
-	-	-	-	89,953
67	-	-	-	32,543
-	-	-	-	1,304,790
-	-	-	-	33,518
-	-	-	-	251,945
-	-	-	-	2,792,125
-	-	-	-	21,161
<u>16,934</u>	<u>46,202</u>	<u>2,967</u>	<u>12,012</u>	<u>8,159,394</u>
-	813	60	-	140,952
-	-	-	-	46,629
-	(813)	(60)	-	(44,307)
-	(813)	(60)	-	2,322
-	-	-	-	143,274
-	-	-	-	1,581,551
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,724,825</u>

DEBT SERVICE FUNDS

District 1 Sinking Fund

To accumulate monies for the payment of the 1985 bonds of School District No. 1 of the fifth police jury ward, Evangeline Parish, Louisiana, which are serial bonds due in annual installments, plus interest, through maturity in 2005. Debt service is financed by the levy of an ad valorem tax.

District 7 Sinking Fund

To accumulate monies for the payment of the 1998 school bonds of School District No. 7, which are serial bonds due in annual installments, plus interest, through maturity in 2018. Debt service is financed by the levy of an ad valorem tax.

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Debt Service Funds

Combining Balance Sheet
 June 30, 1999

	<u>No. 1</u>	<u>School District No. 7</u>	<u>Total</u>
ASSETS			
Interest-bearing deposits	\$ 95,821	\$ 146,652	\$ 242,473
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 95,821</u>	<u>\$ 146,652</u>	<u>\$ 242,473</u>
LIABILITIES AND FUND BALANCE			
Liabilities	\$ -	\$ -	\$ -
Fund balance:			
Reserved for debt service	<u>95,821</u>	<u>146,652</u>	<u>242,473</u>
Total liabilities and fund balance	<u>\$ 95,821</u>	<u>\$ 146,652</u>	<u>\$ 242,473</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Debt Service Funds

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

	<u>No. 1</u>	<u>School District No. 7</u>	<u>Totals</u>
Revenues:			
Parish sources -			
Taxes:			
Ad valorem	\$80,633	\$272,150	\$352,783
Interest earnings	4,200	3,654	7,854
Total revenues	<u>84,833</u>	<u>275,804</u>	<u>360,637</u>
Expenditures:			
Debt service -			
Principal	55,000	-	55,000
Interest	25,193	159,125	184,318
Paying agent fees	3,155	11,415	14,570
Total expenditures	<u>83,348</u>	<u>170,540</u>	<u>253,888</u>
Excess (deficiency) of revenues over expenditures	1,485	105,264	106,749
Fund balances, beginning	<u>94,336</u>	<u>41,388</u>	<u>135,724</u>
Fund balances, ending	<u>\$95,821</u>	<u>\$146,652</u>	<u>\$242,473</u>

CAPITAL PROJECTS FUND

W. W. Stewart Construction Fund

To account for the financing and construction of a new elementary school within School District No. 7 and renovations and improvements to the Basil High School/Middle School. Funds have been provided through the issuance of \$3,350,000 General Obligation School Bonds, Series 1998.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Capital Projects Fund
W. W. Stewart Construction Fund

Balance Sheet
June 30, 1999

ASSETS

Interest-bearing deposits	<u>\$3,340,322</u>
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LIABILITIES AND FUND BALANCE

Liabilities:

Accounts payable	\$ -
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Fund balance:

Designated for subsequent year's expenditures	<u>3,340,322</u>
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Total liabilities and fund balance	<u>\$3,340,322</u>
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EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Capital Projects Fund
W. W. Stewart Construction Fund

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

Revenues:	
Local sources -	
Interest earnings	<u>\$ 162,403</u>
Expenditures:	
General administration	382
Facilities acquisition and construction	<u>80,174</u>
Total expenditures	<u>80,556</u>
Deficiency of revenues over expenditures	81,847
Other financing sources	
Proceeds from bonds	<u>-</u>
Excess of revenues and other financing sources over expenditures	81,847
Fund balance, beginning	<u>3,258,473</u>
Fund balance, ending	<u><u>\$3,340,320</u></u>

FIDUCIARY FUNDS

Agency Funds

Clearing Fund and Payroll Fund

To account for amounts deposited and subsequently expended for payroll and related expenditures.

School Activity Funds

To account for individual school monies on deposit in various bank accounts.

EVANGELINE PARISH SCHOOL BOARD

Ville Platte, Louisiana

Fiduciary Funds

Agency Funds

Combining Balance Sheet

June 30, 1999

	<u>Clearing and Payroll</u>	<u>School Activity</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	<u>\$ -</u>	<u>\$281,415</u>	<u>\$281,415</u>
LIABILITIES			
School activity funds payable	<u>\$ -</u>	<u>\$281,415</u>	<u>\$281,415</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1999

	<u>Balances</u> <u>July 1, 1998</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>June 30, 1999</u>
<u>CLEARING</u>				
ASSETS				
Cash	\$ 247	\$ 99,753	\$ 100,000	\$ -
LIABILITIES				
Accounts payable	\$ 247	\$ 99,753	\$ 100,000	\$ -
<u>PAYROLL</u>				
ASSETS				
Due from other funds	\$ -	\$26,502,032	\$26,502,032	\$ -
LIABILITIES				
Payroll taxes payable	\$ -	\$26,502,032	\$26,502,032	\$ -
Due to other funds	-	-	-	-
Total liabilities	\$ -	\$26,502,032	\$26,502,032	\$ -
<u>SCHOOL ACTIVITY</u>				
ASSETS				
Cash	\$293,218	\$ 1,305,692	\$ 1,317,495	\$281,415
LIABILITIES				
School activity funds payable	\$273,218	\$ 1,305,692	\$ 1,297,495	\$281,415
Due to other funds	20,000	-	20,000	-
Total liabilities	\$293,218	\$ 1,305,692	\$ 1,317,495	\$281,415
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$293,465	\$ 1,405,445	\$ 1,417,495	\$281,415
Due from other funds	-	26,502,032	26,502,032	-
Total assets	\$293,465	\$27,907,477	\$27,919,527	\$281,415
LIABILITIES				
Accounts payable	\$ 247	\$ 99,753	\$ 100,000	\$ -
Due to other funds	20,000	-	20,000	-
School activity funds payable	273,218	1,305,692	1,297,495	281,415
Total liabilities	\$293,465	\$ 1,405,445	\$ 1,417,495	\$281,415

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds
 School Activity Funds

Schedule of Changes in Deposits Due Others
 Year Ended June 30, 1999

School	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
Basile High	\$ 30,785	\$ 166,041	\$ 169,504	\$ 27,322
Bayou Chicot High	11,317	123,659	125,129	9,847
Chataignier High	15,775	66,440	65,078	17,137
Mamou High	23,108	115,676	112,570	26,214
Mamou Lower Elementary	24,292	67,521	74,130	17,683
Pine Prairie High	79,365	192,177	203,387	68,155
Vidrine High	40,354	147,602	139,734	48,222
Ville Platte High	23,988	144,719	152,293	16,414
Ville Platte Lower Elementary	11,209	60,816	58,872	13,153
James Stephens Elementary	8,664	71,522	69,766	10,420
Mamou Upper Elementary	5,894	56,366	55,086	7,174
W. W. Stewart Elementary	5,604	24,113	25,923	3,794
Carver Elementary	1,952	18,382	16,699	3,635
Hester Heath Elementary	10,064	39,009	38,009	11,064
Career School	847	11,649	11,315	1,181
Total balances	<u>\$293,218</u>	<u>\$1,305,692</u>	<u>\$1,317,495</u>	<u>\$281,415</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, is accounted for in the debt service fund.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Statement of General Long-Term Debt
June 30, 1999

	1994	Certificates of Indebtedness	School District No. 1	School District No. 7	Accrued Compensated Absences	Totals
AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT OF LONG-TERM DEBT						
Amount available in debt service fund for debt retirement	\$	-	\$ 95,821	\$ 146,652	\$ -	\$ 242,473
Amount to be provided from - Ad valorem taxes		-	294,179	3,203,348	-	3,497,527
General fund revenues		<u>330,000</u>	<u>-</u>	<u>-</u>	<u>1,650,751</u>	<u>1,980,751</u>
Total available and to be provided	\$	<u>330,000</u>	<u>\$ 390,000</u>	<u>\$ 3,350,000</u>	<u>\$ 1,650,751</u>	<u>\$ 5,720,751</u>
GENERAL LONG-TERM DEBT PAYABLE						
Bonds payable and certificates of indebtedness:						
Due within one year	\$	105,000	\$ 55,000	\$ 95,000	\$ -	\$ 255,000
Due after one year		225,000	335,000	3,255,000	-	3,815,000
Compensated absences payable		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,650,751</u>	<u>1,650,751</u>
Total general long-term debt payable	\$	<u>330,000</u>	<u>\$ 390,000</u>	<u>\$ 3,350,000</u>	<u>\$ 1,650,751</u>	<u>\$ 5,720,751</u>

**INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION**

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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

Dr. Albert Zackrie, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

We have audited the general-purpose financial statements of the Evangeline Parish School Board as of and for the year ended June 30, 1999, and have issued our report thereon dated November 10, 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 Evangeline 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. However, we noted a certain immaterial instance of noncompliance that we have reported to management in a separate letter dated November 10, 1999.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline 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 solely for the information and use of management, 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.

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

Ville Platte , Louisiana
November 10, 1999

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

Dr. Albert Zackrie, Jr., Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

Compliance

We have audited the compliance of the Evangeline Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. The Evangeline Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the Evangeline Parish School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards: the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and 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 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 Evangeline Parish School Board's compliance with those requirements.

In our opinion, the Evangeline Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

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

This report is intended solely for the information of management, 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.

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

Ville Platte, Louisiana
November 10, 1999

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards
 Year Ended June 30, 1999

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 1998	Pass-through Identifying Number 1999	CFDA Number	Revenue Recognized	Expenditures
<u>United States Department of Education</u>					
Passed-Through State Department of Education:					
Adult Basic Education	-	-	84.002	\$ 20,376	\$ 20,376
Title I Grants to Local Educational Agencies	98-IASA20	99-IASA-20-I	84.010	2,045,406	2,045,406
Special Education-Grants to States *	98-FT-20	99-FT-20	84.027	604,244	604,244
Vocational Education Basic Grants to States	28-98-20-2BIBG	99-BE-20-2B/BG	84.028	100,112	100,112
Title II-Eisenhower Grant	98-IASA-20	99-IASA-20-II	84.281	54,821	54,821
Special Education Pre-school Grants	98-PF-20	99-IP-20-S	84.173	30,597	30,597
Safe and Drug-Free Schools and Communities	98-IASA-20	99-IASA-20-IV	84.186	44,991	44,991
Goals 2000 - State and Local Education Systemic Improvement	S276A50018-95	S276A50018-95	84.276	20,657	20,657
Title VI-Innovative Education Program Strategies	98-IASA	99-IASA-20-IV	84.298	47,015	47,015
Charter Schools	S282A5002-96-A	S282A5002-96-A	84.282	3,027	3,027
Total Department of Education				<u>2,971,246</u>	<u>2,971,246</u>
<u>United States Department of Agriculture</u>					
Passed-Through Louisiana Department of Agriculture:					
Food Distribution Program	N/A	N/A	10.550	168,574	150,376
Passed-Through State Department of Education:					
School Breakfast Program	N/A	N/A	10.553	492,218	492,218
National School Lunch Program *	N/A	N/A	10.555	1,422,623	1,422,623
Total Department of Agriculture				<u>2,083,415</u>	<u>2,065,217</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
 Year Ended June 30, 1999

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 1998	Pass-through Identifying Number 1999	CFDA Number	Revenue Recognized	Expenditures
<u>United States Department of Labor</u>					
Passed-Through St. Landry Parish Police Jury: Job Training Partnership Act	1102/1402 2e-102	1322/1422 2C-102	17.250	87,222	87,222
<u>United States Department of Health and Human Services</u>					
Passed-Through State Department of Health and Hospitals: Medical Assistance Program (Medicaid, Title XIX)	N/A	N/A	93.778	86,959	86,959
Passed-Through Office of Family Support: Job Opportunities and Basic Skills Training	4304	4304	93.561	30,049	30,049
Passed through State Department of Education: Starting Point	3560	93-575	93.575	65,743	65,743
Total Department of Health and Human Services			182,751	182,751	182,751
Total federal financial assistance			\$ 5,324,634	\$ 5,324,634	\$ 5,306,436

* Denotes major federal program.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 1999

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the general-purpose financial statements for the year ended June 30, 1999. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 1999, the School Board had \$81,317 of commodities inventory remaining.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 1999

Part I. Summary of Auditor's Results:

1. A unqualified report was issued on the financial statements.
2. No reportable conditions in internal control were disclosed by the audit of the financial statements.
3. An immaterial noncompliance was disclosed.
4. No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major programs were:
U. S. Department of Education/Louisiana Department of Educations' Special Education-Grants to States (IDEA, Part B) and U.S. Department of Agriculture/State Department of Education's National School Lunch Program.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 1999

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in Section 510(a) of Circular A-133:

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 1999

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding/ Management letter comment	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/99) --						
<u>Compliance:</u>						
There were no compliance findings for fiscal year ended June 30, 1999.						
<u>Internal Control:</u>						
There were no internal control findings for fiscal year ended June 30, 1999.						
<u>Management Letter:</u>						
99-1(ML)	1998	The cash deposits of the School Board were under secured in the amount of \$258,732 at June 30, 1999.	No	Procedures will be implemented to ensure that all deposits are covered by the proper amount of securities pledged.	Albert Lejeune, Business Manager	Immediately
PRIOR YEAR (6/30/98) --						
<u>Management Letter:</u>						
98-1(ML)	Unknown	Regarding the individual schools, invoices and/or proper documentation should be maintained on all expenditures.	Yes	N/A		
98-2 (ML)		See 99-1(ML) above.				