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**JEFFERSON DAVIS PARISH SCHOOL BOARD
JENNINGS, LOUISIANA**

ANNUAL FINANCIAL REPORT

FOR THE 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 2-2-00

JEFFERSON DAVIS PARISH SCHOOL BOARD

ANNUAL FINANCIAL REPORT
JUNE 30, 1999

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KRIELOW & COMPANY

A PROFESSIONAL ACCOUNTING CORPORATION

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INDEPENDENT AUDITORS' REPORT

To the Members of the
Jefferson Davis Parish School Board
Jennings, Louisiana

We have audited the accompanying general-purpose financial statements of the Jefferson Davis 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 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 Jefferson Davis 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 1999 on our consideration of the Jefferson Davis Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of the Jefferson Davis Parish School Board, taken as a whole. The combining financial statements and other supplemental information listed in the table of contents is presented for purposes of additional analysis and are not a required part of the financial statements of the Jefferson Davis Parish School Board. Also, the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements of the Jefferson Davis Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

The Jefferson Davis Parish School Board has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that the Jefferson Davis Parish School Board is or will become year 2000 compliant, that the

Jefferson Davis Parish School Board's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Jefferson Davis Parish School Board does business are or will become year 2000 compliant.

Krielow & Company
Certified Public Accountants

Jennings, Louisiana
December 21, 1999

JEFF DAVIS PARISH SCHOOL BOARD

Exhibit A
(Continued)

Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1999

	Governmental Fund Types			Fiduciary Fund Type			Account Groups			Total (Memorandum Only) 1999
	General Fund	Special		School	Activity	Funds	General Fixed Assets	Long-Term Debt		
		Revenue Funds	Debt Service							
ASSETS AND OTHER DEBITS										
Cash in banks:										
Demand deposits	\$ 7,566,638	\$ 879,949	\$ -	\$ 503,840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,950,427
Time deposits	6,750,000	-	-	25,775	-	-	-	-	-	6,775,775
Investments, at Cost	-	-	-	-	-	-	-	-	-	-
Petty cash	250	-	-	-	-	-	-	-	-	250
Revenues Receivable:										
Ad valorem taxes	108,055	3,205	-	-	-	-	-	-	-	111,260
Louisiana Department of Education	77,612	498,209	-	-	-	-	-	-	-	575,821
Others	58,202	1,055	-	-	-	-	-	-	-	59,257
Due from other funds	435,725	-	-	-	-	-	-	-	-	435,725
Due from other parishes	118,350	-	-	-	-	-	-	-	-	118,350
Inventory, at cost	24,365	89,995	-	-	-	-	-	-	-	114,360
Prepaid Expenses	8,000	-	-	-	-	-	-	-	-	8,000
Restricted assets:										
Cash with fiscal agents	-	-	313,094	-	-	-	-	-	-	313,094
Time deposits	1,000,436	-	595,018	35,806	-	-	-	-	-	1,631,260
Investments, at Cost	-	-	-	-	-	-	-	-	-	-
Taxes receivable	-	-	3,443	-	-	-	-	-	-	3,443
Land	-	-	-	-	-	-	1,168,485	-	-	1,168,485
Buildings and improvements	-	-	-	-	-	-	28,740,760	-	-	28,740,760
Furniture and equipment	-	-	-	-	-	-	9,320,225	-	-	9,320,225
Construction in Progress	-	-	-	-	-	-	380,710	-	-	380,710
Amount available in Debt Service Funds	-	-	-	-	-	-	-	598,461	-	598,461
Amount to be provided for retirement	-	-	-	-	-	-	-	2,381,656	-	2,381,656
of General Long-Term Debt	-	-	-	-	-	-	-	-	-	-
Amount to be provided for accumulated	-	-	-	-	-	-	-	1,411,105	-	1,411,105
unpaid sick pay and sabbatical leave	-	-	-	-	-	-	-	-	-	-
Total Assets and Other Debits	\$ 16,147,633	\$ 1,472,413	\$ 911,555	\$ 565,421	\$ -	\$ 39,610,180	\$ 4,391,222	\$ -	\$ 63,098,424	\$ 63,098,424

The accompanying notes are an integral part of these statements.

JEFF DAVIS PARISH SCHOOL BOARD
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1999

	Governmental Fund Types			Fiduciary Fund Type		Account Groups			Total (Memorandum Only) 1999
	General Fund	Special Revenue Funds	Debt Service	School Activity Funds	General Fixed Assets	General Long-Term Debt			
LIABILITIES, EQUITY AND OTHER CREDITS									
Liabilities:									
Accounts payable	\$ 165,388	\$ 95,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,845
Accrued liabilities:									
Payroll taxes and withholdings payable	2,049,794	147,650	-	-	-	-	-	-	2,197,444
Salaries and wages payable	1,510,498	166,864	-	-	-	-	-	-	1,677,362
Due to other governments	478,107	33	-	-	-	-	-	-	478,140
Due to other funds	-	435,725	-	-	-	-	-	-	435,725
Payable from restricted assets:									
Matured bonds and interest payable	-	-	25,656	-	-	-	-	-	25,656
Bonds payable	-	-	-	-	-	2,839,000	-	-	2,839,000
Capital leases payable	-	-	-	-	-	141,117	-	-	141,117
Accumulated unpaid sick and sabbatical leave	-	-	-	-	-	1,411,105	-	-	1,411,105
Total Liabilities	\$ 4,203,787	\$ 845,729	\$ 25,656	\$ -	\$ -	\$ 4,391,222	\$ -	\$ -	\$ 9,466,394
Fund Equity:									
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ 39,610,180	\$ -	\$ -	\$ -	\$ 39,610,180
Fund balances:									
Reserved for inventory	24,365	-	-	-	-	-	-	-	24,365
Reserved for bus replacement	655,194	-	-	-	-	-	-	-	655,194
Reserved for debt service	-	-	885,899	-	-	-	-	-	885,899
Reserved for workmans compensation insurance	8,000	-	-	-	-	-	-	-	8,000
Reserved for insurance	1,000,000	-	-	-	-	-	-	-	1,000,000
Reserved for school activities	-	-	-	565,421	-	-	-	-	565,421
Unreserved - undesignated	10,256,287	626,684	-	-	-	-	-	-	10,882,971
Total Fund Equity	\$ 11,943,846	\$ 626,684	\$ 885,899	\$ 565,421	\$ 39,610,180	\$ -	\$ -	\$ -	\$ 53,632,030
Total Liabilities, Equity and Other Credits	\$ 16,147,633	\$ 1,472,413	\$ 911,555	\$ 565,421	\$ 39,610,180	\$ 4,391,222	\$ -	\$ -	\$ 63,098,424

The accompanying notes are an integral part of these statements.

JEFFERSON DAVIS PARISH SCHOOL BOARD

Exhibit B

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

	General Fund	Special Revenue Funds	Debt Service	Total (Memorandum Only) 1999
REVENUES				
Parish sources:				
Ad valorem tax collections:				
Taxes, penalties, interest	\$ 1,540,985	\$ 982,459	\$ 660,672	\$ 3,184,116
Collections by Sheriff for retirement funds	102,715	-	-	102,715
Sales tax	5,893,055	-	-	5,893,055
Sales tax fees from municipalities	92,234	-	-	92,234
Tuition from individuals	55,710	-	-	55,710
Tuition from other parishes	118,350	-	-	118,350
Transportation fees	2,461	-	-	2,461
Interest on temporary investments	668,852	24,101	38,431	731,384
Rentals, leases and royalties	40,567	1,508	-	42,075
Contributions	13,700	-	-	13,700
Sales to maintenance funds	116,880	-	-	116,880
Other parish sources	192,229	88	268,000	460,317
Food service income	-	436,995	-	436,995
State sources:				
Equalization	19,553,536	585,500	-	20,139,036
Restricted grants in aid	1,112,025	-	-	1,112,025
Revenue Sharing	208,696	76,410	-	285,106
Revenue on behalf of LEA	28,708	-	-	28,708
Interest	629	-	-	629
Federal sources:				
Restricted grants in aid	10,308	-	-	10,308
Restricted pass through grants	-	2,655,091	-	2,655,091
Commodities-U.S.D.A.	-	144,927	-	144,927
Federal reimbursements	-	1,444,621	-	1,444,621
Total Revenues	<u>\$ 29,751,640</u>	<u>\$ 6,351,700</u>	<u>\$ 967,103</u>	<u>\$ 37,070,443</u>
EXPENDITURES				
Current operating				
Instruction:				
Regular programs	\$ 12,983,519	\$ 394,814	\$ -	\$ 13,378,333
Special education programs	3,529,372	336,271	-	3,865,643
Vocational education programs	1,002,515	76,961	-	1,079,476
Other programs	126,856	51,380	-	178,236
Special programs	92,237	1,070,336	-	1,162,573
Adult continuing education programs	43,208	30,601	-	73,809
Supporting services:				
Pupil support services	1,281,602	90,810	-	1,372,412
Instructional staff	1,116,853	550,461	-	1,667,314
General administration	644,688	31,941	28,439	705,068
School administration	2,198,576	14,350	-	2,212,926
Business services	351,798	-	-	351,798
Plant services	2,520,812	718,089	-	3,238,901
Student transportation	1,816,645	36,743	-	1,853,388
Central services	128,360	7,920	-	136,280
Non-instructional services:				
Food Services	255,541	2,679,547	-	2,935,088
Community service programs	5,567	-	-	5,567
Facilities acquisition and construction	331,672	19,349	-	351,021
Debt service:				
Capital lease payments	-	123,999	-	123,999
Principal retirement	-	-	461,000	461,000
Bond interest	-	-	176,292	176,292
Total All Expenditures	<u>\$ 28,429,821</u>	<u>\$ 6,233,572</u>	<u>\$ 665,731</u>	<u>\$ 35,329,124</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 1,321,819</u>	<u>\$ 118,128</u>	<u>\$ 301,372</u>	<u>\$ 1,741,319</u>
Other Financing Sources (Uses):				
Operating transfers in	\$ -	\$ 111,875	\$ -	\$ 111,875
Operating transfers (out)	(35,671)	(76,199)	(5)	(111,875)
Indirect costs	42,724	(42,722)	-	2
Sale of fixed assets	520	26,005	-	26,525
Capital leases	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 7,573</u>	<u>\$ 18,959</u>	<u>\$ (5)</u>	<u>\$ 26,527</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 1,329,392</u>	<u>\$ 137,087</u>	<u>\$ 301,367</u>	<u>\$ 1,767,846</u>
Fund Balance at Beginning of Year	10,437,313	489,597	584,532	11,511,442
Increase in Reserve for Bus Replacement	179,229	-	-	179,229
Decrease in Reserve for Inventory	(2,088)	-	-	(2,088)
Fund Balance at End of Year	<u>\$ 11,943,846</u>	<u>\$ 626,684</u>	<u>\$ 885,899</u>	<u>\$ 13,456,429</u>

The accompanying notes are an integral part of these statements.

JEFFERSON DAVIS PARISH SCHOOL BOARD

Exhibit C

GENERAL AND SPECIAL REVENUE FUNDS
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 Budget and Actual (GAAP Basis)
 For the Year Ended June 30, 1999

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES						
Parish sources:						
Ad valorem tax collections:						
Taxes, penalties, interest	\$ 1,527,126	\$ 1,540,985	\$ 13,859	\$ 963,665	\$ 982,459	\$ 18,794
Collections by sheriff for retirement funds	78,500	102,715	24,215	-	-	-
Sales tax	5,896,950	5,893,055	(3,895)	-	-	-
Sales tax fees from municipalities	86,334	92,234	5,900	-	-	-
Tuition from individuals	58,050	55,710	(2,340)	-	-	-
Tuition from other parishes	85,000	118,350	33,350	-	-	-
Transportation fees	1,880	2,461	581	-	-	-
Interest on temporary investments	646,579	668,852	22,273	20,255	24,101	3,846
Rentals, leases, and royalties	39,329	40,567	1,238	1,148	1,508	360
Contributions	13,700	13,700	-	-	-	-
Sales to maintenance funds	101,440	116,880	15,440	-	-	-
Other parish sources	50,376	192,229	141,853	-	88	88
Food service income	-	-	-	436,197	436,995	798
State sources:						
Equalization	19,553,536	19,553,536	-	585,500	585,500	-
Restricted grants in aid	976,302	1,112,025	135,723	-	-	-
Revenue sharing	208,696	208,696	-	74,397	76,410	2,013
Revenue on behalf of LEA	29,500	28,708	(792)	-	-	-
Interest	629	629	-	-	-	-
Federal sources:						
Restricted grants in aid	6,850	10,308	3,458	-	-	-
Restricted pass through grants	-	-	-	2,901,766	2,655,091	(246,675)
Commodities - USDA	-	-	-	150,000	144,927	(5,073)
Federal reimbursements	-	-	-	1,444,622	1,444,621	(1)
Total Revenues	\$ 29,360,777	\$ 29,751,640	\$ 390,863	\$ 6,577,550	\$ 6,351,700	\$ (225,850)
EXPENDITURES						
Current operating:						
Instruction:						
Regular programs	\$ 13,034,160	\$ 12,983,519	\$ 50,641	\$ 852,471	\$ 394,814	\$ 457,657
Special education programs	3,547,291	3,529,372	17,919	381,035	336,271	44,764
Vocational education program	1,008,909	1,002,515	6,394	146,041	76,961	69,080
Other programs	134,115	126,856	7,259	92,808	51,380	41,428
Special programs	90,313	92,237	(1,924)	729,921	1,070,336	(340,415)
Adult continuing education program	46,445	43,208	3,237	4,429	30,601	(26,172)
Support Services:						
Pupil support services	1,278,234	1,281,602	(3,368)	253,434	90,810	162,624
Instructional staff	1,098,687	1,116,853	(18,166)	494,812	550,461	(55,649)
General administration	649,476	644,688	4,788	40,753	31,941	8,812
School administration	2,182,623	2,198,576	(15,953)	14,594	14,350	244
Business services	315,592	351,798	(36,206)	-	-	-
Plant services	2,548,415	2,520,812	27,603	666,948	718,089	(51,141)
Student transportation	1,887,114	1,816,645	70,469	89,066	36,743	52,323
Central services	126,882	128,360	(1,478)	8,033	7,920	113
Non-instructional services:						
Food services	249,565	255,541	(5,976)	2,641,941	2,679,547	(37,606)
Community service programs	21,405	5,567	15,838	-	-	-
Facilities acquisition and construction	433,091	331,672	101,419	-	19,349	(19,349)
Debt service:						
Capital lease payments	-	-	-	-	123,999	(123,999)
Total Expenditures	\$ 28,652,317	\$ 28,429,821	\$ 222,496	\$ 6,416,286	\$ 6,233,572	\$ 182,714
Excess (Deficiency) of Revenues Over Expenditures	\$ 708,460	\$ 1,321,819	\$ 613,359	\$ 161,264	\$ 118,128	\$ (43,136)
Other Financing Sources (Uses)						
Operating transfers in	-	-	-	82,790	111,875	29,085
Operating transfers (out)	-	(35,671)	(35,671)	(82,790)	(76,199)	6,591
Indirect costs	36,514	42,724	6,210	(44,652)	(42,722)	1,930
Capital leases	-	-	-	-	-	-
Sale of fixed assets	520	520	-	26,005	26,005	-
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 745,494	\$ 1,329,392	\$ 583,898	\$ 142,617	\$ 137,087	\$ (5,530)
Fund Balances at Beginning of Year	10,437,313	10,437,313	-	489,597	489,597	-
Increase in Reserve for Bus Replacement	179,229	179,229	-	-	-	-
Increase in Reserve for Inventory	(2,088)	(2,088)	-	-	-	-
Fund Balances at End of Year	\$ 11,359,948	\$ 11,943,846	\$ 583,898	\$ 632,214	\$ 626,684	\$ (5,530)

The accompanying notes are an integral part of these statements.

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

INTRODUCTION

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

The school board operates 14 schools within the parish with an approximate total enrollment of 6,400 pupils. 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. BASIS OF PRESENTATION

The accounting and reporting policies of the primary government of the Jefferson Davis Parish School Board conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Louisiana Revised Statutes 24:517 and to the guides set forth in the *Louisiana Governmental Audit Guide*, and to the industry audit guide, *Audits of State and Local Governmental Units*, published by the American Institute of Certified Public Accountants.

B. REPORTING ENTITY

The financial statements of the school board consist only of the funds and account groups of the school board. The school board has no financial accountability for any other governmental entity since no other entities are considered to be component units of the school board. GASB Statement No. 14 established criteria for determining which component units should be considered part of the Jefferson Davis Parish School Board for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the school board to impose its will on the organizations and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the school board.
2. Organizations for which the school board does not appoint a voting majority but are fiscally dependent on the school board.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the school board has determined that it has no component units.

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

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

Governmental Funds

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

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

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Fiduciary funds include:

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

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds, expendable trust funds, and agency funds. The governmental funds and expendable trust funds use the following practices in recording revenues and expenditures:

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

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 are recorded when the reimbursable expenditures have been incurred.

Ad valorem taxes (which is based on population and homesteads in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Interest income is recorded when made available. Sales and use tax are recorded in the month collected. Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded when earned by the individual employee; compensated absences for sick leave are recorded when paid; capital outlays are recorded when acquisitions are made and when work is performed on construction projects; principal and interest on general long-term debt is recognized when due; substantially all other expenditures are recorded when the liability for the expenditure has become fixed and determinable.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, et cetera) are accounted for as other financing sources (uses) in the accounting period in which they occur.

E. BUDGETS

The school board uses the following budget practices:

For the year ended June 30, 1999, the School Board adopted budgets for the general fund and special revenue funds on a basis consistent with generally accepted accounting principles (GAAP). This included public notice of availability for public inspection and public hearing. Periodic budget comparisons were made during the year and amendments were made when deemed necessary. All budgetary appropriations lapse at the end of each fiscal year. Formal encumbrance accounting is not utilized by the School Board.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, money market accounts and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

G. INVESTMENTS

Under state law, the school board may invest in United States bonds, treasury notes, or time certificates of deposit. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are stated at cost which approximates fair value. Investments are made only in nonnegotiable certificates of deposit with a maturity at time of purchase of less than one year and are therefore exempt from the fair value standards as required by GASB Statement NO. 31.

H. 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 as well as short-term interfund loans.

I. INVENTORIES

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 revenue when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at cost and commodities are assigned values based on information provided by the United States Department of Agriculture. General Fund inventory is also valued at cost and recorded as an expenditure at time of purchase. A fund balance reserve equal to the value of the inventory is established to indicate that the inventories do not constitute expendable financial resources available for appropriation.

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available.

K. COMPENSATED ABSENCES

The school board has the following policy relating to annual and sick leave:

All twelve months employees earn annual leave at varying rates depending on the length of service. Annual leave cannot be accumulated. All School Board employees earn from 10 to 18 days of sick leave each year. Sick leave can be accumulated without limitation. Upon retirement, unused sick leave of up to 25 days is paid to employees at their current rate of pay and all remaining unpaid sick leave is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation and for professional 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. In accordance with GASB Statement 16 the cost of professional sabbatical leave privileges, is recognized

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

as a current-year expenditure in the governmental funds when leave is actually taken and the cost of rest and recuperation leave privileges not requiring current resources is recorded in the general long-term obligations account group.

L. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

M. FUND EQUITY

Reserves

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

Designated Fund Balances

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

N. INTERFUND TRANSACTIONS

During the course of normal operations, the school board has transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental type funds financial statements generally reflect such transactions.

Included in the financial statements as quasi-external transactions are sales of maintenance supplies from the general fund to the maintenance funds. The general fund buys the supplies in bulk and sells them to the maintenance funds as needed, the transactions are recorded as "sales to maintenance funds" in the general fund and included as "plant services" in the maintenance funds (special revenue funds).

O. TOTAL COLUMNS ON COMBINED STATEMENTS

Total columns on the combined 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, results of operation, 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.

P. RISK MANAGEMENT

The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the year ended June 30, 1999 the School Board is insured for its workmens compensation claims through commercial insurance coverage. The School Board continues to be self insured for all claims that arose prior to the year ended June 30, 1999. Claims for workmens compensation are handled through a contracted claims agent which handles the claims administration for the School Board. Settled claims are reported as an expense in the general fund. Other risks of loss are managed through commercial insurance coverage. Settled claims resulting from these risks covered by

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

commercial insurance have not exceeded coverage in the past three fiscal years. In addition, the School Board has reserved \$1,000,000 of the General Fund balance to cover insurance losses in excess of that amount.

2. **PROPERTY TAXES**

A. **MILLAGE**

The Jefferson Davis Parish and Allen Parish Sheriff's offices in their capacity of tax collector is responsible for the collection of property taxes. The millages in effect for the tax revenue for the current year are as follows:

	<u>Jefferson Davis Parish</u>	<u>Allen Parish</u>
Constitutional Tax	6.36	
Special School Tax	10.57	
<u>School District No. 1:</u>		
Maintenance	11.84	
Bonds	43.25	
<u>School District No. 2:</u>		
Maintenance	11.74	
<u>School District No. 3:</u>		
Maintenance	6.65	
Special Maintenance	5.67	
Bonds	9.00	
<u>School District No. 5:</u>		
Maintenance	4.00	
<u>School District No. 8:</u>		
Maintenance	8.32	
Bonds	13.25	
<u>School District No. 22:</u>		
Maintenance	11.63	11.63
<u>Consolidated District No. 1:</u>		
Maintenance	11.40	
Bonds	5.50	

3. **FUND DEFICITS**

The following individual funds had deficits in unreserved or reserved fund balance at June 30, 1999:

<u>Fund</u>	<u>Deficit Amount</u>
School District No. 3 Maintenance Fund	\$ 5,586
School District No. 8 Maintenance Fund	65,327

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

4. EXPENDITURES - ACTUAL AND BUDGET

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

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Consolidated School District #1	\$ 138,291	\$ 142,899	\$ 4,608
School District #2 Maintenance	420,784	425,016	4,232
School District #3 Maintenance	48,991	52,100	3,109
School District #5 Maintenance	28,340	33,508	5,168
School District #8 Maintenance	50,171	75,448	25,277
School Lunch	2,641,941	2,679,547	37,606
Title IV Drug Free Program	39,723	40,218	495

5. CASH, CASH EQUIVALENTS AND INVESTMENTS

At June 30, 1999, the School Board has cash and cash equivalents (book balances) totaling \$17,670,806:

Cash and Cash Equivalents:	
Demand and Interest-Bearing Deposits	\$ 8,950,677
Time Deposits	8,407,035
Cash with Fiscal Agent	<u>313,094</u>
Total Cash and Cash Equivalents	<u>\$ 17,670,806</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. At June 30, 1999, the school board has \$17,950,318 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$20,603,695 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 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.

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

6. RECEIVABLES

The receivables of \$749,781 at June 30, 1999 are as follows:

	General Fund	Special Revenue Funds	Debt Service Funds
Grants:			
Federal	\$ 507	\$ 0	\$ 0
State	77,612	498,209	0
Property taxes	108,055	3,205	3,443
Other miscellaneous	57,695	1,055	0
Totals	<u>\$ 243,869</u>	<u>\$ 502,469</u>	<u>\$ 3,443</u>

7. FIXED ASSETS

The changes in general fixed assets follows:

	Balance July 1, 1998	Additions	Deletions	Adjustments	Balance June 30, 1999
Land	\$ 1,168,485	\$ 0	\$ 0	\$ 0	\$ 1,168,485
Buildings	28,721,411	19,349	0	0	28,740,760
Furniture and equipment	8,496,093	1,043,224	219,092	0	9,320,225
Construction in Progress-Warehouse Complex	49,038	0	0	331,672	380,710
Total	<u>\$38,435,027</u>	<u>\$ 1,062,573</u>	<u>\$ 219,092</u>	<u>\$ 331,672</u>	<u>\$ 39,610,180</u>

8. COMPENSATED ABSENCES

At June 30, 1999, employees of the School Board have accumulated and vested \$1,411,105 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount \$1,411,105 is recorded within the general long-term obligations account group.

9. RESTRICTED ASSETS

Restricted assets were applicable to the following at June 30, 1999:

	General Fund	Debt Service	School Activity Funds
Cash		<u>\$ 313,094</u>	
Time Deposits	<u>\$1,000,436</u>	<u>\$ 595,018</u>	<u>\$ 35,806</u>
Taxes Receivable		<u>\$ 3,443</u>	

The general fund restricted amount has been set aside to pay any type of claim not covered by property insurance. The debt service funds are restricted to the payment of matured and unredeemed bonds and interest only. The school activity funds restricted amounts are reserved for specific scholarship fund purposes.

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1999

9. 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 two membership plans: 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, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 925-6446.

Funding Policy. Plan members are required to contribute a percentage of their annual covered salary for the Regular Plan and Plan B. The School Board is required to contribute at an actuarially determined rate. 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.

Contributions required and made to the TRS were as follows:

Fiscal Year Ended June 30,	1999	1998	1997
TRS Regular:			
Member contribution %	8.00%	8.00%	8.00%
Employer contribution %	16.5%	16.40%	16.30%
Employer contribution \$	\$ 2,732,459	\$ 2,411,540	\$ 2,301,346
TRS-Plan B:			
Member contribution %	5.00%	5.00%	5.00%
Employer contribution %	16.5%	16.40%	16.30%
Employer contributions \$	\$ 154,311	\$ 145,359	\$ 133,301

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 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 in writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 925-6484.

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

Funding Policy. Plan members are required to contribute a percentage of their annual covered salary and the School Board is required to contribute at an actuarially determined rate. 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.

Contributions required and made to the LASERS were as follows:

Fiscal Year Ended June 30,	1999	1998	1997
Member contribution %	6.35%	6.35%	6.35%
Employer contribution %	6.00%	6.00%	6.00%
Employer contribution \$	\$ 96,646	\$ 87,347	\$ 82,511

10. CHANGES IN GENERAL LONG-TERM DEBT

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

	Capital Leases	Bonds Payable	Accrued Unpaid Sick and Sabbatical Leave	Total
Long-term debt at July 1, 1998	\$ 248,078	\$3,032,000	\$1,169,322	\$4,449,400
Additions	0	268,000	241,783	509,783
Deductions-payments	106,961	461,000	0	567,961
Long-term debt at June 30, 1999	<u>\$ 141,117</u>	<u>\$2,839,000</u>	<u>\$1,411,105</u>	<u>\$4,391,222</u>

General obligation bonds:

\$251,000 School District No. 1 bonds dated 6-1-75, maturing 6-1-2000 due in annual installments of \$1,000 through 2000; interest at 6.00%	\$ 1,000
\$400,000 School District No. 3 bonds dated 2-1-90, maturing 2-1-2010 due in annual installments of \$15,000 through 1995; interest at 6.90-10.00%	295,000
\$268,000 School District No. 3 Bonds dated 2-1-99, maturing 2-1-2010 due in annual installments of \$21,000 through 2-1-2003; interest at 4.8%	268,000
\$805,000 School District No. 8 Refunding Bonds dated 9-1-91, maturing 3-1-2005 due in annual installments of \$10,000 through 1995; interest at 4.70-6.65%	525,000

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

\$500,000 Consolidated School District No. 1 refunding bonds dated 6-1-93, maturing 6-1-2000 due in annual installments of \$70,000 through 1995; interest at 4.75%	75,000
\$2,285,000 School District #1 Refunding Bonds dated 3-1-93, maturing 3-1-2006 due in annual installments of \$25,000 through 1996; interest at 3.35%-5.70%	<u>1,675,000</u>
	<u>\$ 2,839,000</u>

The bonds are payable from ad valorem tax revenues collected by the School Board.

The annual requirements to amortize all bonds payable as of June 30, 1999, including interest payments of \$749,642, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2000	\$ 533,327
2001	477,606
2002	474,183
2003	469,615
2004	477,872
2005-2009	1,075,411
2010-2011	<u>80,628</u>
	<u>\$ 3,588,642</u>

11. CAPITAL LEASES

The School Board has entered into certain lease agreements as lessee for financing the purchase of computer equipment and software. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at June 30, 1999:

<u>Year Ending June 30,</u>	<u>General Long-Term Debt</u>
2000	\$ 92,785
2001	<u>61,785</u>
Total minimum lease payments	\$ 154,570
Less: amount representing interest	<u>13,453</u>
Present value of future minimum lease payments	<u>\$ 141,117</u>

JEFFERSON DAVIS PARISH SCHOOL BOARD

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1999

12. INTERFUND ASSETS/LIABILITIES

Due from/to others:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General	\$ 435,725	\$ 0
Lunch Fund		32,919
District #1 Maintenance		12,000
District #3 Maintenance		10,000
District #8 Maintenance		66,000
Chapter I		111,885
Migrant		7,217
Title VI: Chapter II		841
Title II		23,785
Title IV: Drug-Free		2,811
Other Federal Funds		71,695
IDEA Preschool		7,715
Title I Carryover		19,861
Other Special Education Federal		2,486
IDEA		66,510
	<hr/>	<hr/>
Totals	\$ 435,725	\$ 435,725

13. FEDERAL GRANTS

The school board participates in a number of federally assisted grant programs. These programs are subject to the program compliance audits by the grantors. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. Based on prior experience, the School Board's management feels such disallowances, if any, will be immaterial.

14. CONTINGENCIES AND LITIGATION

The school board is the defendant in eight lawsuits. The potential liability to the school board cannot be determined at this time for the eight suits. Accordingly, no provision for losses has been recorded on the accompanying financial statements.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

School District Maintenance Funds

The School District Maintenance Funds account for the general maintenance and upkeep of school facilities within the respective districts. Financing is provided primarily by ad valorem taxes and the related state revenue sharing within the territorial limits of the appropriate school districts.

School Lunch Fund

The School Lunch Fund accounts for the operations of the school cafeterias which regularly serve breakfasts and lunches in connection with school activities. Financing is provided primarily by subsidies from the U.S. Department of Agriculture, the State of Louisiana and meal sales.

Title VII Fund

This fund is used to account for grant monies designed to enable children with limited English proficiency to achieve competence in the English language in order to meet educational objectives.

Improving America's Schools Act Funds

Title I of the Improving America's Schools Act Funds (IASA) is a program for economically and educationally deprived school children which is federally financed, state administered and locally operated by the School Board. The Title I services are provided through various projects which are designated to meet the special needs of educationally deprived children. The activities supplement rather than replace state and local mandated activities.

Title VI of the IASA is a program by which the federal government provides money to the School Board based on a per pupil allocation for audio-visual materials, equipment and library resources.

Title IV Fund - Revenues are used to ensure drug free education environment.

Title II Fund - Provides resources to improve professional development for education.

I.D.E.A., I.D.E.A.-Preschool, Other Special Education Federal Funds, and Other Federal Funds

These funds account for various federal special education, vocational and adult education grants. The programs are designed to meet the special needs of the participants.

JEFFERSON DAVIS PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS
Combining Balance Sheet
June 30, 1999

ASSETS AND OTHER DEBITS	School District Maintenance Funds							School Lunch Fund	I.A.S.A. Programs (Schedule 3)	I.D.E.A. Preschool	Other Special Education Federal Funds	Other Federal Funds	Total (Memorandum Only) 1999
	No. 1	No. 2	No. 3	No. 5	No. 8	No. 22	No. 22						
Cash in bank:													
Demand deposits	\$ 76,188	\$ 26,586	\$ 5,845	\$ 31,273	\$ 3,499	\$ 56,442	\$ 338,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 879,949
Revenues Receivable:													
Ad valorem taxes	343	303	12	55	932	109	-	-	-	-	-	-	3,205
Louisiana Department of Education - Pass through federal grants	-	-	-	-	-	-	-	-	333,088	7,877	2,727	82,504	498,209
Other	-	-	-	-	-	-	884	-	-	-	-	-	1,055
Inventory, at cost	-	-	-	-	-	-	89,995	-	-	-	-	-	89,995
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 76,531	\$ 26,889	\$ 5,857	\$ 31,328	\$ 4,431	\$ 56,551	\$ 429,744	\$ 333,088	\$ 72,013	\$ 7,877	\$ 2,727	\$ 82,504	\$ 1,472,413
LIABILITIES AND FUND BALANCE													
Liabilities:													
Accounts payable	\$ 2,783	\$ 4,208	\$ 1,443	\$ 1,015	\$ 3,758	\$ 3,775	\$ 14,712	\$ 45,436	\$ 4,440	\$ 161	\$ 240	\$ 2,715	\$ 95,457
Due to other funds	-	12,000	-	-	66,000	-	32,919	166,399	66,510	7,716	2,487	71,694	435,725
Due to other governments	-	-	-	-	-	-	-	33	-	-	-	-	33
Payroll taxes and withholdings payable	-	-	-	-	-	-	92,011	52,385	237	-	-	3,017	147,650
Salaries payable	-	-	-	-	-	-	92,125	68,835	826	-	-	5,078	166,864
Total Liabilities	\$ 2,783	\$ 16,208	\$ 11,443	\$ 1,015	\$ 69,758	\$ 3,775	\$ 231,767	\$ 333,088	\$ 72,013	\$ 7,877	\$ 2,727	\$ 82,504	\$ 845,729
Fund balance:													
Unreserved - undesignated	\$ 73,748	\$ 10,681	\$ (5,586)	\$ 30,313	\$ (65,327)	\$ 52,776	\$ 197,977	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626,684
Total Liabilities and Fund Balance	\$ 76,531	\$ 26,889	\$ 5,857	\$ 31,328	\$ 4,431	\$ 56,551	\$ 429,744	\$ 333,088	\$ 72,013	\$ 7,877	\$ 2,727	\$ 82,504	\$ 1,472,413

JEFFERSON DAVIS PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 1999

	School District Maintenance Funds						School Lunch Fund	I.A.S.A. Funds (Schedule 4)	I.D.E.A.-Preschool	Other Special Education Federal Funds	Other Federal Funds	Total (Memorandum Only) 1999
	No. 1	No. 2	No. 3	No. 5	No. 8	No. 22						
Revenues												
Parish sources:												
Ad valorem tax collections:												
Taxes, interest, penalties	\$ 173,993	\$ 119,416	\$ 434,825	\$ 50,512	\$ 42,174	\$ 65,025	\$ 96,514	\$ -	\$ -	\$ -	\$ -	\$ 982,459
Rentals, leases, and royalties	-	1,508	-	-	-	-	-	-	-	-	-	1,508
Interest earned	2,301	947	10,899	482	971	279	1,977	6,245	-	-	-	24,101
Other parish sources	-	-	88	-	-	-	-	-	-	-	-	88
Food services income	-	-	-	-	-	-	436,995	-	-	-	-	436,995
State sources:												
Revenue sharing	11,861	12,201	34,804	4,415	2,568	3,726	6,835	-	-	-	-	76,410
Equalization	-	-	-	-	-	-	-	-	-	-	-	585,500
Federal sources:												
Restricted grants in aid	-	-	-	-	-	-	-	-	-	-	-	-
Restricted pass through grants	-	-	-	-	-	-	-	-	-	-	-	-
Commodities-USDA	-	-	-	-	-	-	-	144,927	-	-	-	144,927
Federal reimbursements	-	-	-	-	-	-	-	1,444,621	-	-	-	1,444,621
Total Revenues	\$ 188,155	\$ 132,564	\$ 482,036	\$ 55,497	\$ 45,713	\$ 69,030	\$ 105,326	\$ 2,619,288	\$ 461,657	\$ 284,537	\$ 56,615	\$ 6,351,700
Expenditures												
Instruction:												
Regular programs	\$ 35,188	\$ 34,712	\$ 97,031	\$ 16,896	\$ 6,785	\$ 11,450	\$ 19,355	\$ -	\$ -	\$ 94,560	\$ -	\$ 394,814
Special education programs	-	-	-	-	-	-	-	-	257,386	3,456	-	336,271
Vocational education programs	-	-	-	-	-	-	-	-	-	76,961	-	76,961
Other programs	-	-	-	-	-	-	-	-	-	51,380	-	51,380
Special programs	-	-	-	-	-	-	-	-	-	-	-	1,070,336
Adult continuing education programs	-	-	-	-	-	-	-	-	-	30,601	-	30,601
Support Services:												
Student services	-	-	-	-	-	-	-	-	-	-	-	90,810
Instructional staff support	-	-	-	-	-	-	-	44,440	46,370	-	-	90,810
General administration	5,122	3,672	13,012	1,496	1,247	1,993	2,924	419,542	118,434	12,485	-	550,461
School administration	3,853	627	6,840	1,620	228	883	298	2,475	-	-	-	31,941
Plant services	97,994	73,157	307,107	30,999	25,247	41,763	72,415	69,507	-	-	-	14,350
Student transportation	842	798	1,026	1,089	-	10	1,125	-	31,853	-	-	718,089
Central services	-	-	-	-	-	-	-	-	-	-	-	36,743
Non-instructional services	-	-	-	-	-	-	-	7,970	-	-	-	7,970
Food services	-	-	-	-	-	-	-	2,679,547	-	-	-	2,679,547
Community services	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition and conservation	-	-	-	-	-	-	-	-	-	-	-	-
Debt service-capital leases	-	-	-	-	-	-	-	-	-	-	-	19,349
Transfers to other governments	-	-	-	-	-	-	-	123,999	-	-	-	123,999
Total expenditures	\$ 142,899	\$ 112,966	\$ 425,016	\$ 52,100	\$ 33,508	\$ 75,448	\$ 96,117	\$ 2,679,547	\$ 454,043	\$ 285,516	\$ 55,900	\$ 6,233,572
Excess (Deficiency) of Revenues Over Expenditures	\$ 45,256	\$ 19,598	\$ 57,020	\$ 3,397	\$ 12,205	\$ (6,418)	\$ 9,209	\$ (61,259)	\$ 7,614	\$ (979)	\$ 276	\$ 118,128
Other Financing Sources (Uses)												
Operating transfers in	-	-	-	-	-	-	5	32,069	-	3,602	-	111,875
Operating transfers out	-	-	-	-	-	-	-	(76,199)	-	-	-	(76,199)
Indirect costs	-	-	-	-	-	-	-	-	(7,614)	(2,623)	-	(42,722)
Sale of fixed assets	-	-	26,005	-	-	-	-	-	-	-	-	26,005
Capital leases	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 26,005	\$ -	\$ -	\$ -	\$ -	\$ (31,494)	\$ (7,614)	\$ (979)	\$ (2,623)	\$ 18,959
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 45,256	\$ 19,598	\$ 83,025	\$ 3,397	\$ 12,205	\$ (6,418)	\$ 9,214	\$ (29,190)	\$ -	\$ -	\$ -	\$ 137,087
Fund Balance at Beginning of Year	28,492	(8,917)	249,077	(8,983)	18,108	(58,909)	43,562	227,167	-	-	-	489,597
Fund Balance at End of Year	\$ 73,748	\$ 10,681	\$ 332,102	\$ (5,586)	\$ 30,313	\$ (65,327)	\$ 52,776	\$ 197,977	\$ -	\$ -	\$ -	\$ 626,684

The accompanying notes are an integral part of these statements.

**JEFF DAVIS PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS- COMBINING BALANCE SHEET FOR IASA FUNDS
FOR THE YEAR ENDED JUNE 30, 1999**

Improving America's Schools Act Funds (IASA)						
	Title I	Title I, Part C-Migrant	Title VI	Title IV-Drug Free Schools	Title II Eisenhower Grant	Total (Memorandum Only) 1999
ASSETS						
Cash in bank:						
Demand deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues Receivable:						
Federal grants through the state	255,053	19,861	24,136	2,544	28,238	333,088
Total Assets	\$ 255,053	\$ 19,861	\$ 24,136	\$ 2,544	\$ 28,238	\$ 333,088

LIABILITIES AND FUND BALANCES

Liabilities :						
Accounts payable	\$ 31,860	\$ -	\$ 6,975	\$ 1,703	\$ 445	\$ 4,453
Due to other funds	111,884	19,861	7,217	841	2,811	23,785
Due to other governments	-	-	33	-	-	33
Payroll deductions and w/h payable	47,281	-	5,104	-	-	52,385
Salaries payable	64,028	-	4,807	-	-	68,835
Total Liabilities	\$ 255,053	\$ 19,861	\$ 24,136	\$ 2,544	\$ 3,256	\$ 28,238
Fund balances:						
Unreserved - undesignated	-	-	-	-	-	-
Total Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities and Fund Balance	\$ 255,053	\$ 19,861	\$ 24,136	\$ 2,544	\$ 3,256	\$ 28,238
						\$ 333,088

**JEFF DAVIS PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS- COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE FOR IASA FUNDS
FOR THE YEAR ENDED JUNE 30, 1999**

		Improving America's Schools Act (IASA)						Total
		Title	Title	Title	Title	Title	(Memorandum	
Title	I	I	L	Part C-	VI	IV-	Only)	
I	C/O	I	Migrant	Drug Free	Eisenhower	Schools	1999	
					Grant			
Revenues:								
Federal & State sources:								
Other state & federal sources-grants	\$ 1,412,509	\$ 210,415	\$ 107,395	\$ 37,497	\$ 41,062	\$ 39,672	\$ 1,848,550	
Total Revenues	\$ 1,412,509	\$ 210,415	\$ 107,395	\$ 37,497	\$ 41,062	\$ 39,672	\$ 1,848,550	
Expenditures:								
Instruction:								
Regular	\$ 77,696	\$ -	\$ 891	\$ -	\$ -	\$ 250	\$ 78,837	
Special	910,845	55,432	35,853	29,930	38,276	-	1,070,336	
Support Services:								
Pupil support services	26,614	17,826	-	-	-	-	44,440	
Instructional staff support	185,315	119,102	68,112	6,465	1,942	38,606	419,542	
General administration	1,815	-	330	330	-	-	2,475	
School administration	-	-	-	-	-	-	-	
Food services	-	-	-	-	-	-	-	
Plant services	58,223	11,284	-	-	-	-	69,507	
Central services	4,751	3,169	-	-	-	-	7,920	
Capital outlay	-	-	-	-	-	-	-	
Community services	-	-	-	-	-	-	-	
Debt service-capital leases	123,999	-	-	-	-	-	123,999	
Total expenditures	\$ 1,389,258	\$ 206,813	\$ 105,186	\$ 36,725	\$ 40,218	\$ 38,856	\$ 1,817,056	
Excess (Deficiency) of Revenues Over Expenditures	\$ 23,251	\$ 3,602	\$ 2,209	\$ 772	\$ 844	\$ 816	\$ 31,494	
Other Financing Sources (Uses)								
Operating transfers in	\$ -	\$ -	\$ 76,199	\$ -	\$ -	\$ -	\$ 76,199	
Operating transfers out	-	-	(76,199)	-	-	-	(76,199)	
Indirect costs	(23,251)	(3,602)	(2,209)	(772)	(844)	(816)	(31,494)	
Transfers to other governments	-	-	-	-	-	-	-	
Capital leases	-	-	-	-	-	-	-	
Sale of fixed assets	-	-	-	-	-	-	-	
Total other financing sources (uses)	\$ (23,251)	\$ (3,602)	\$ (2,209)	\$ (772)	\$ (844)	\$ (816)	\$ (31,494)	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fund Balances at Beginning of Year	-	-	-	-	-	-	-	
Fund Balances at End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

The accompanying notes are an integral part of these statements

DEBT SERVICE FUNDS

The Debt Service Funds are used to accumulate monies for payment of outstanding bond issues. The bonds were issued by the respective school districts for the purpose of acquiring and improving sites, erecting and equipping additional public school buildings and acquiring the necessary equipment and furnishings therein, and improving the existing school buildings. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts.

JEFFERSON DAVIS PARISH SCHOOL BOARD

Schedule 5

DEBT SERVICE FUNDS
 Combining Balance Sheet
 June 30, 1999

	Consolidated				Total (Memorandum Only) 1999
	School District No. 1	School District No. 1	School District No. 3	School District No. 8	
Cash in bank (restricted):	\$ 81,427	\$ 361,840	\$ 27,701	\$ 124,050	\$ 595,018
Time deposits	-	25,656	287,438	-	313,094
Cash with fiscal agents (restricted):					
Ad valorem taxes receivable	164	1,107	685	1,487	3,443
Total Assets	\$ 81,591	\$ 388,603	\$ 315,824	\$ 125,537	\$ 911,555

ASSETS AND OTHER DEBITS

Cash in bank (restricted):
 Time deposits
 Cash with fiscal agents (restricted):
 Ad valorem taxes receivable

LIABILITIES AND FUND BALANCE

Liabilities :

Matured but unredeemed bonds
 and interest

\$ -	\$ 25,656	\$ -	\$ -	\$ -	\$ 25,656
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Fund balance:

Reserved for debt service

81,591	362,947	315,824	125,537	-	885,899
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Total Liabilities and Fund Balance

\$ 81,591	\$ 388,603	\$ 315,824	\$ 125,537	\$ -	\$ 911,555
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The accompanying notes are an integral part of these statements.

JEFFERSON DAVIS PARISH SCHOOL BOARD

DEBT SERVICE FUNDS

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

	Consolidated			School District No. 8	School District No. 22	Total (Memorandum Only) 1999
	School District No. 1	School District No. 3	School District No. 8	School District No. 22		
Revenues						
Parish sources:						
Ad valorem tax collections:						
Tax	\$ 83,989	\$ 436,227	\$ 36,900	\$ 103,556	\$ -	\$ 660,672
Interest earned	5,040	16,569	10,993	5,829	-	38,431
Other parish sources	-	-	268,000	-	-	268,000
Total Revenues	<u>\$ 89,029</u>	<u>\$ 452,796</u>	<u>\$ 315,893</u>	<u>\$ 109,385</u>	<u>\$ -</u>	<u>\$ 967,103</u>
Expenditures						
Support services-general administration:						
Sheriff's contribution to pension fund	\$ 2,471	\$ 13,414	\$ 1,093	\$ 3,111	\$ -	\$ 20,089
Bank charges	150	333	600	-	-	1,083
Legal Services	-	-	7,267	-	-	7,267
Bond principal retirement	75,000	306,000	15,000	65,000	-	461,000
Bond interest	7,125	104,744	26,558	37,865	-	176,292
Total expenditures	<u>\$ 84,746</u>	<u>\$ 424,491</u>	<u>\$ 50,518</u>	<u>\$ 105,976</u>	<u>\$ -</u>	<u>\$ 665,731</u>
Other Financing Sources (Uses)						
Operating transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ (5)	\$ (5)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5)</u>	<u>\$ (5)</u>
Excess (Deficiency) of Revenues Over Expenditures	\$ 4,283	\$ 28,305	\$ 265,375	\$ 3,409	\$ (5)	\$ 301,367
Fund Balance at Beginning of Year	77,308	334,642	50,449	122,128	5	584,532
Fund Balance at End of Year	<u>\$ 81,591</u>	<u>\$ 362,947</u>	<u>\$ 315,824</u>	<u>\$ 125,537</u>	<u>\$ -</u>	<u>\$ 885,899</u>

The accompanying notes are an integral part of these statements.

JEFFERSON DAVIS PARISH SCHOOL BOARD
SUPPLEMENTAL INFORMATION

COMPENSATION PAID TO BOARD MEMBERS
JUNE 30, 1999

The schedule of compensation paid to school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Legislature.

The compensation of the school board members is included in the general administration expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method the members of the school board received \$350.00 per month. In addition, executive committee members received \$50.00 per month for attending executive committee meetings and the president received \$100.00 per month for discharging the duties of his office.

JEFFERSON DAVIS PARISH SCHOOL BOARD
 COMPENSATION PAID TO BOARD MEMBERS
 YEAR ENDED JUNE 30, 1999

Bertrand, Darryl, President	\$ 4,800
Bertrand, Lorraine	2,100
Campbell, Thomas G.	4,200
Capdeville, David	4,200
Deshotel, John J.	4,200
Doise, Michael	2,100
Fruge, Larry	4,200
Fruge, Nicholas H.	2,100
Gilbeaux, Harry O.	4,200
Hayes, Ronnie	2,100
Heinen, Mike J., Vice President	4,200
Ladner, Donald	2,100
McNabb, Richard	2,100
Richert, Joel	4,800
Segura, James E.	4,200
Vincent, Garland	<u>4,200</u>
Total	\$ 55,800

JEFFERSON DAVIS PARISH SCHOOL BOARD
SUPPLEMENTAL INFORMATION

SALES AND USE TAX AGENCY FUND
JUNE 30, 1999

The Sales and Use Tax Agency Fund is used for the collection and distribution of a two per cent sales and use tax levied by the Jefferson Davis Parish School Board and a one per cent sales and use tax levied by the City of Jennings, Town of Welsh, Town of Elton and the Town of Lake Arthur. Also collected is a hotel-motel tax for the City of Jennings.

JEFFERSON DAVIS PARISH SCHOOL BOARD

SCHEDULE OF CHANGES IN SALES AND USE TAX ACCOUNT BALANCE
YEAR ENDED JUNE 30, 1999

Account balance, beginning of year	\$ <u> 0</u>
Additions:	
Sales tax collections:	
Jefferson Davis Parish School Board	\$ 5,893,055
City of Jennings	3,337,176
Town of Lake Arthur	364,442
Town of Welsh	540,009
Town of Elton	125,787
Village of Fenton	19,925
Hotel tax collections	43,494
Interest earned on invested funds	<u>15,792</u>
Total additions	<u>\$ 10,339,680</u>
Reductions:	
Transfers to:	
Jefferson Davis Parish School Board General Fund:	
Sales tax collections	\$ 5,893,055
Fees from municipalities	92,234
Interest earned on invested funds	15,792
City of Jennings	3,267,002
Town of Lake Arthur	356,788
Town of Welsh	528,664
Town of Elton	123,145
Village of Fenton	19,506
Jefferson Davis Parish Tourist Commission	<u>43,494</u>
Total reductions	<u>\$ 10,339,680</u>
Account balance, end of year	\$ <u> 0</u>

JEFFERSON DAVIS PARISH SCHOOL BOARD
 FIDUCIARY FUND TYPE-SCHOOL ACTIVITY FUNDS
 SCHEDULE OF CHANGES IN AGENCY BALANCES
 YEAR ENDED JUNE 30, 1998

School	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
Elton High School	\$ 37,053	\$ 208,248	\$ 198,387	\$ 46,914
Elton Elementary	19,379	54,136	46,804	26,711
Fenton Elementary	16,091	41,242	37,938	19,395
Hathaway High School	64,966	235,416	226,252	74,130
Jennings High School	101,358	311,851	314,035	99,174
Jennings Northside Junior High	32,534	75,796	72,784	35,546
Jennings Ward Elementary	23,324	99,458	91,869	30,913
Jennings West End Elementary	16,096	49,622	47,851	17,867
Lacassine High School	52,790	233,626	242,863	43,553
Lake Arthur Elementary	42,692	114,392	124,425	32,659
Lake Arthur High School	32,197	331,476	317,593	46,080
Welsh Elementary	28,771	108,740	112,559	24,952
Welsh High School	47,807	264,787	263,651	48,943
Welsh-Roanoke Junior High	15,712	55,877	53,005	18,584
Totals	\$ 530,770	\$ 2,184,667	\$ 2,150,016	\$ 565,421

OTHER REPORTS

JEFFERSON DAVIS 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 Jefferson Davis Parish School Board.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the Jefferson Davis Parish School Board were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for the Jefferson Davis Parish School Board expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Jefferson Davis Parish School Board are reported in Part C of this Schedule.
7. The programs tested as major programs included:

IASA Title I	84,010
--------------	--------
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Jefferson Davis Parish School Board was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None

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

To the Members of the
Jefferson Davis Parish School Board
Jennings, Louisiana

We have audited the financial statements of the Jefferson Davis Parish School Board as of and for the year ended June 30, 1999, and have issued our report thereon dated December 21, 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 Jefferson Davis 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 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, which we have reported to management of the Jefferson Davis Parish School Board in a separate letter dated December 21, 1999.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

Krielow & Company
Certified Public Accountants

Jennings, Louisiana
December 21, 1999

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

To the Members of the
Jefferson Davis Parish School Board
Jennings, Louisiana

COMPLIANCE

We have audited the compliance of the Jefferson Davis 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 Jefferson Davis 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 Jefferson Davis Parish School Board's management. Our responsibility is to express an opinion on the Jefferson Davis 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-33 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 Jefferson Davis 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 legal determination on the Jefferson Davis Parish School Board's compliance with those requirements.

In our opinion, the Jefferson Davis 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.

INTERNAL CONTROL OVER COMPLIANCE

The management of the Jefferson Davis 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 Jefferson Davis 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 we consider to be material weaknesses.

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

Kriellow & Company
Certified Public Accountants

Jennings, Louisiana
December 21, 1999

JEFFERSON DAVIS PARISH SCHOOL BOARD

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

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>FEDERAL CFDA NUMBER</u>	<u>PASS-THROUGH ENTITY IDENTIFYING NUMBER</u>	<u>GRANT EXPENDITURES</u>
United States Department of Agriculture			
Passed through Louisiana Department of Education:			
USDA Nutritional Cluster:			
National School Lunch Program	10.555	Unavailable	\$ 1,110,646
School Breakfast Program	10.553	Unavailable	333,976
Total Nutritional Cluster			<u>\$ 1,444,622</u>
USDA Commodities	10.550	Unavailable	144,927
Total United States Department of Agriculture			<u>\$ 1,589,549</u>
United States Department of Education			
Passed through Louisiana Department of Education:			
Adult Basic Education	84.002	Unavailable	\$ 32,250
Special Education-Grants for Infants and Families with Disabilities	84.181	99-III-27-S	3,732
IASA Title I-Local Educational Agencies	84.010	99-IASA-27-I	1,622,924
IASA Title I Migrant Education-Basic State Formula Grant Program	84.011	99-IASA-27-M	107,395
Special Education-State Grants	84.027	99-1B-27-S	461,657
Vocational Education:			
Basic Grants to States	84.048	28-99-13C-2B-13G	76,961
Drug Free Schools	84.186	99-IASA-27-IV	41,062
Eisenhower Professional Development State Grants	84.281	99-IASA-27-II	39,672
Innovative Education	84.298	99-IASA-27-VI	37,497
Handicapped Preschool Grants	84.173	99-IP-27-S	56,615
Total United States Department of Education			<u>\$ 2,479,765</u>
United States Department of Labor			
Job Training Partnership Act	17.250	Unavailable	<u>\$ 47,778</u>
United States Department of Health and Human Services (Medical Assistance Program)			
Medicaid Assistance Program	93.778	Unavailable	<u>\$ 10,308</u>
Total Federal Awards Expended			<u>\$ 4,127,400</u>

JEFFERSON DAVIS 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 the Jefferson Davis Parish School Board and is presented on the 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*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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 \$89,995 in inventory.

JEFFERSON DAVIS PARISH SCHOOL BOARD

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 1999

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/Partial Corrective Action Taken</u>
98-1	1998	The audit enegagement is required to be completed within six months of the close of the School Board's fiscal year which was Dccember 31, 1998. The audit was not delivered until January 15, 1999 in violation of LA R.S.	Yes	The School Board's management and the auditing firm's personnel coordinated their schedules to insure that personnel are available and auditing procedures are completed on a timely basis.

JEFFERSON DAVIS PARISH SCHOOL BOARD

Corrective Action Plan for Current Year Audit Findings
For the Year Ended June 30, 1999

<u>Ref No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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No current year audit findings