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CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA

JUNE 30, 2004

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Release Date 2-16-05

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

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Harrisonburg, Louisiana

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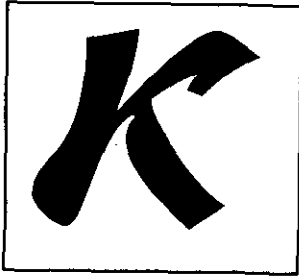
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CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

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INDEPENDENT AUDITOR'S REPORT

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Catahoula Parish School Board as of and for the Year Ended June 30, 2004, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America 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 I 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 general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

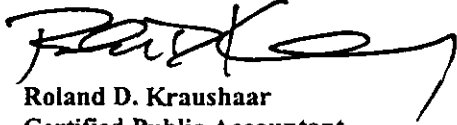
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position the governmental activities, each major fund and the aggregate remaining fund information of the Catahoula Parish School Board as of June 30, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

As described in Note 12 to the basic financial statements, the School Board adopted the provisions of Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments*; Statement No. 37, *Basic Financial Statements - For State and Local Governments, Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Financial Statements*, as of July 1, 2002. This results in a change in the format and content of the basic financial statements

The management's discussion and analysis and budgetary comparison information on pages -3 through -8 and-- are not a required part of the basic financial statement, but are supplementary information required by the Governmental Accounting Standards Board. I have applied procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion to it.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively

comprise the School Board's basic financial statements. The accompanying other supplementary information on pages – through – are presented for purposes of additional analysis and are not a required part of the basic financial statements. The other supplementary information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The information included in the performance and statistical data on pages – through – have not been subjected to the auditing procedures applied to the basic financial statements and, accordingly, I express no opinion on them.



Roland D. Kraushaar
Certified Public Accountant

December 23, 2004

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2004

The discussion and analysis of Catahoula Parish School Board's financial performance provides an overall review of the School Board's financial activities for the fiscal year ended June 30, 2004. The intent of this discussion and analysis is to look at the School Board's financial performance as a whole; readers should also review the financial statements and notes to the financial statements to enhance their understanding of the School Board's financial performance.

Government-wide Financial Statements:

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the School Board's finances in a manner similar to private sector business.

The *Statement of Net Assets* presents information on all of the School Board's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School Board is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Both of the government-wide financial statements present functions of the School Board that are principally supported by taxes and intergovernmental revenues (governmental activities). The School Board has no functions or activities which are business-like in nature, meaning that they are primarily supported by user fees and charges for services, such as a municipality owned utility system. The governmental activities of the School Board include regular and special education programs, support services, administration, maintenance, student transportation, and school food services. The School Board contains no other units of government (component units) nor is it contained as a component unity of any other level of local or state government.

Fund Financial Statements:

A *fund* is a grouping of related accounts that are used to maintain control over the resources that have been segregated for specific activities or objectives. The School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School Board can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds:

Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financial requirements. Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2004

impact of the School Board's near-term financing decisions. Both the governmental fund balance and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School Board maintains dozens of individual governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, School Food Service Fund, Title I and School Renovation Fund. The remaining funds are combined into a single, aggregated presentation under the label of other governmental funds, which contains all non-major funds. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report.

The School Board adopts annual appropriated budgets for the General Fund and Special Revenue Funds. Budgets were not adopted for Debt Service Funds. As such, a budget to actual was not prepared for the Debt Service Funds.

Fiduciary Funds:

Fiduciary Funds are used to account for resources held for the benefit of outside parties such as students. Fiduciary funds are not reflected in the government-wide financial statements because of the resources of those funds are not available to support the School Board's programs. The sole fiduciary fund of the School Board is the School Activity Fund, which contains monies belonging to the schools, their students, clubs and other activities.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2004**

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
As of June 30, 2004

Current and other assets	\$ 4,130,936
Investments	\$ 1,274,373
Capital Assets	<u>\$ 6,754,910</u>
Total Assets	<u>\$12,160,219</u>
Other liabilities	\$ 1,823,687
Compensated Absences Payable	\$ 451,370
Bonds Payable	<u>\$ 1,676,891</u>
Total Liabilities	<u>\$ 3,951,948</u>
Net Assets	
Invested in capital assets, net of debt	\$ 5,078,019
Restricted for debt service	\$ 246,555
Restricted for Medicaid	\$ 60,024
Unrestricted	<u>\$ 2,823,673</u>
Total Net Assets	<u>\$ 8,208,271</u>

- Capital assets, which are reported net of depreciation, account for 56% of the total assets of the School Board.
- Bonds payable, which have decreased \$399,000 from the prior year, account for 42% of total liabilities reported.
- Net assets invested in capital assets account for 62% of the total net assets reported.
- Unrestricted net assets account for 34% of the total net assets reported.
- Total net assets have increase by \$1,405,403 or 21% from the prior year.

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2004

Changes in Net Assets
For the year ended June 30, 2004

Revenues	
Charges for services	\$ 112,861
Operating Grants	\$ 3,700,434
Capital Grants	\$ 774,598
General Revenues	
Property Taxes	\$ 952,505
Sales Taxes	\$ 1,508,810
Rents/Leases	\$ 76,647
Earnings on Investments	\$ 44,655
MFP	\$ 8,054,264
Other	<u>\$ 209,839</u>
Total Revenues	\$15,434,613
Expenses	
Regular Education	\$ 4,779,767
Special Education	\$ 1,056,075
Vocational Education	\$ 626,401
Other Instructional	\$ 169,619
Special Programs	\$ 590,058
Adult Education	\$ 43,443
Pupil Support	\$ 552,251
Instructional Staff Support	\$ 1,311,710
General Administrative	\$ 417,807
School Administration	\$ 715,326
Business Services	\$ 309,259
Operations & Maintenance	\$ 1,154,524
Pupil Transportation	\$ 1,033,074
Central Services	\$ 15,983
Community Services	\$ 15,629
Facility Acquisition	\$ 222,934
Unallocated Depreciation	\$ 0
Interest on Debt Services	\$ 53,560
Food Services	<u>\$ 959,479</u>
Total Expenses	\$14,026,900
Excess (Deficiency) of Revenue over Expenses	\$ 1,407,713
Prior Period Adjustment	-\$ 2,310
Excess (Deficiency) of Revenue over Expenses	\$ 1,405,403

- MFP, which accounts for 52% of total revenues, increased \$138,310 over 2002-2003. State mandates require ½ of this increase to be given to teachers as a pay raise.

**Catahoula Parish School Board
Management Discussion and Analysis (MD&A)
June 30, 2004**

- Property tax collections and sales tax collections dropped slightly from the prior year.
- Most other revenue and expense accounts did not change significantly from prior year.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2004, the Catahoula Parish School Board had \$ 6,754,910 invested in a broad range of capital assets, including land, buildings, and equipment.

This amount represents a net decrease of \$ 584,448 or 9 %. This decrease includes all additions, deletions and annual depreciation.

Capital Assets at Year-end
(Net of Depreciation)

	<u>2004</u>	<u>2003</u>
Land	\$ 2,188,000	\$2,138,500
Buildings	\$ 3,588,468	\$3,150,833
Equipment	<u>\$ 978,442</u>	<u>\$ 881,129</u>
Totals	<u>\$ 6,754,910</u>	<u>\$6,170,462</u>

Long-term Debt

At the end of the current fiscal year, the Catahoula Parish School Board had bonded debt outstanding of \$ 1,538,000. There was also outstanding \$ 163,091 of Qualified Academic Zone Bonds that are interest free. The total of this is a 14 % decrease over the prior year due to payments made during the year.

**Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2004**

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Sales Tax collections were more than expected due to stronger sales during the year. MFP was higher than expected due to more students than expected. The amended expenses were slightly lower due to a variety of issues mainly relating to repair & maintenance issues and several budget cuts that were made.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Growth of the parish should be consistent with prior year's growth. There is a substantial amount of road work occurring in the parish that is holding sales tax collections fairly steady.

The Catahoula Parish School Board's elected officials considered the following factors and indicators when setting next year's budget. These factors and indicators include:

- Property tax millages were set to generate the same income as prior years.
- One teacher aide position was eliminated through attrition.
- Two teachers on sabbatical were not replaced for the year.
- State group insurance premiums were to increase again for the new year for active employees and retirees.
- Teacher's Retirement and LSERS were both to increase for the new year.
- Other expenditures are expected to remain the consistent with the current year.

The Catahoula Parish School Board expects that next year's results to be consistent with the current year, with the board beginning to operate in a deficit again due to the increase insurance premiums and retirements.

CONTACTING THE CATAHOULA PARISH SCHOOL BOARD'S MANAGEMENT

This financial report is designed to provide a general overview of the School Board's finances with an interest in the government's financial position and operations. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Christi Lofton, Business Manager, Catahoula Parish School Board, P.O. Box 290, Harrisonburg, LA 71340.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
STATEMENT OF NET ASSETS
JUNE 30, 2004

ASSETS

Cash and cash equivalents	\$3,002,680
Investments	\$1,274,373
Receivables	\$608,024
Interfund receivables	\$511,487
Inventory	\$8,745
Other Assets	\$0
Land, Building, and equipment	\$6,754,910
	\$12,160,219
TOTAL ASSETS	\$12,160,219

LIABILITIES AND NET ASSETS

LIABILITIES

Salaries and benefits payable	\$1,312,018
Interfund payables	\$511,487
Accounts payable and other liabilities	\$182
Deferred revenues	\$0
Compensated absences payable	\$451,370
Long-term liabilities	
Due within one year	\$289,182
Due in more than one year	\$1,387,709
	\$3,951,948
TOTAL LIABILITIES	\$3,951,948

NET ASSETS

Invested in capital assets, net of related debt	\$5,078,019
Restricted for debt service	\$246,555
Restricted for medicaid	\$60,024
Unrestricted	\$2,823,673
	\$8,208,271
TOTAL NET ASSETS	\$8,208,271

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
STATEMENT OF ACTIVITIES
JUNE 30, 2004

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenue and Changes in Net Asset
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction:				
Regular Education	\$4,779,767		\$1,178,035	-\$3,601,733
Special Education	\$1,056,075		\$106,970	-\$949,105
Vocational Education	\$626,401		\$38,191	-\$588,209
Other Instructional	\$169,619		\$8,001	-\$161,618
Special Programs	\$590,058		\$667,519	\$77,461
Adult Education	\$43,443		\$35,603	-\$7,840
Total Instruction	\$7,265,363	\$0	\$2,034,319	-\$5,231,045
Support Services:				
Pupil Support	\$552,251		\$93,440	-\$458,811
Instructional Staff Support	\$1,311,710		\$846,626	-\$465,083
General Administrative	\$417,807		\$12,696	-\$405,111
School Administration	\$715,326		\$4,041	-\$711,285
Business Services	\$309,259		\$1,322	-\$307,937
Operations & Maintenance	\$1,154,524		\$87,303	-\$1,067,221
Pupil Transportation	\$1,033,074		\$10,789	-\$1,022,285
Central Services	\$15,983		\$1,396	-\$14,587
Community Services	\$15,629		\$19,161	\$3,532
Facility Acquisition	\$222,934			\$774,598
Unallocated Depreciation	\$0			\$0
Interest on Debt Services	\$53,560			-\$53,560
Total Support Services	\$5,802,057	\$0	\$1,076,775	-\$3,950,685
Total Governmental Activities	\$13,067,420	\$0	\$3,111,093	-\$9,181,729
Business-type activities:				
Food Services	\$959,479	\$112,861	\$589,341	-\$257,277
Total Business-type activities	\$959,479	\$112,861	\$589,341	\$0
Total School District	\$14,026,900	\$112,861	\$3,700,434	-\$9,439,007

General Revenues:

Taxes:	
Ad Valorem	\$927,050
Up to 1% Collection by Sheriff	\$25,455
Sales Taxes	\$1,508,810
Rents/Leases	\$76,647
Earnings on investments	\$44,655
Transfers	\$14,161
Other Restricted Grant Revenues	\$34,239
Other	\$10,161
State Source:	
MFP	\$8,054,264
Other	\$151,278
Total General Revenues & Special Items	\$10,846,720

Excess (Deficiency) of revenues over expenses	\$1,407,713
Prior Period Adjustments	-\$2,310
Excess (Deficiency) of rev. over exp. after prior pd.	\$1,405,403

Change in Net Assets \$1,405,403

Net Assets-July 1, 2003	\$6,802,868
Net Assets-June 30, 2004	\$8,208,271

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
GOVERNMENTAL FUNDS
Balance Sheet
JUNE 30, 2004

	<u>General</u>	<u>School Food Service</u>	<u>Title I</u>	<u>School Renovation</u>	<u>Other Government</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	\$2,470,812	\$169,238	\$0	\$0	\$362,628	\$3,002,681
Investments	\$300,000	\$40,000	\$0	\$0	\$934,373	\$1,274,373
Receivables	\$88,343	\$90	\$175,705	\$16,000	\$327,923	\$608,061
Due from other funds	\$511,448	\$0	\$0	\$0	\$0	\$511,448
Inventory	\$0	\$8,745	\$0	\$0	\$0	\$8,745
Other Assets	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ASSETS	\$3,370,603	\$218,074	\$175,705	\$16,000	\$1,624,924	\$5,405,309
LIABILITIES						
Liabilities:						
Salaries and benefits payable	\$1,180,731	\$45,970	\$27,846	\$0	\$41,424	\$1,295,972
Due to other funds	\$56,124	\$0	\$147,752	\$16,000	\$287,887	\$507,763
Accounts payable and other liabilities	\$4,889	\$1,171	\$107	\$0	\$13,786	\$19,952
Deferred revenues	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIABILITIES	\$1,241,744	\$47,141	\$175,705	\$16,000	\$343,097	\$1,823,687
Fund Balance:						
Reserved for Debt Service	\$0	\$0	\$0	\$0	\$246,555	\$246,555
Reserved for Medicaid	\$60,024	\$0	\$0	\$0	\$0	\$60,024
Unreserved:						
Designated	\$580,984	\$0	\$0	\$0	\$0	\$580,984
Undesignated	\$1,487,851	\$170,932	\$0	\$0	\$1,035,276	\$2,694,059
TOTAL FUND BALANCES	\$2,128,859	\$170,932	\$0	\$0	\$1,281,831	\$3,581,622
TOTAL LIABILITIES AND FUND BALANCES	\$3,370,603	\$218,074	\$175,705	\$16,000	\$1,624,928	\$5,405,309

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2004

Total Fund Balances-Governmental Funds		\$3,581,622
Cost of capital assets at June 30, 2004	\$32,878,669	
Less: Accumulated Depreciation as of June 30, 2004	<u>(\$26,123,758)</u>	<u>\$6,754,910</u>
Long-term liabilities at June 30, 2004:		
Bonds payable	(\$1,676,891)	
Accrued interest payable	\$0	
Compensated absences payable	<u>(\$451,370)</u>	<u>(\$2,128,261)</u>
Total net assets at June 30, 2004--Governmental Activities		<u><u>\$8,208,271</u></u>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures and Changes in Fund Balance
JUNE 30, 2004

	<u>General</u>	<u>School Food Service</u>	<u>Title I</u>	<u>School Renovation</u>	<u>Other Government</u>	<u>Total</u>
REVENUES						
Local Sources:						
Ad Valorem Taxes	\$305,881	\$0	\$0	\$0	\$646,624	\$952,505
Sales Taxes	\$1,508,810	\$0	\$0	\$0	\$0	\$1,508,810
Rents/Leases	\$76,647	\$0	\$0	\$0	\$0	\$76,647
Earnings on Investments	\$29,487	\$1,325	\$0	\$0	\$13,843	\$44,655
Other	\$44,400	\$112,861	\$0	\$0	\$177,240	\$334,501
State Sources:						
MFP	\$7,855,085	\$199,179	\$0	\$0	\$0	\$8,054,264
Restricted Grants	\$35,642	\$0	\$0	\$0	\$1,045,075	\$1,080,717
Other	\$82,533	\$73	\$0	\$0	\$33,030	\$115,636
Federal Sources:						
Free & Reduced Meal Payment/Commodities	\$0	\$588,996	\$0	\$0	\$0	\$588,996
Restricted Grants	\$0	\$0	\$685,460	\$610,858	\$1,264,966	\$2,561,284
TOTAL REVENUES	\$9,938,485	\$902,434	\$685,460	\$610,858	\$3,180,778	\$15,318,015
EXPENDITURES						
Instruction:						
Regular Education	\$4,255,311	\$0	\$0	\$0	\$438,737	\$4,694,048
Special Education	\$975,339	\$0	\$0	\$0	\$106,151	\$1,081,490
Vocational Education	\$561,407	\$0	\$0	\$0	\$38,190	\$599,597
Other Instructional	\$156,833	\$0	\$0	\$0	\$17,071	\$173,904
Special Programs	\$3,042	\$0	\$300,508	\$0	\$395,352	\$698,902
Adult Education	\$9,313	\$0	\$0	\$0	\$35,603	\$44,916
<i>Total Instruction</i>	<i>\$5,961,245</i>	<i>\$0</i>	<i>\$300,508</i>	<i>\$0</i>	<i>\$1,031,104</i>	<i>\$7,292,857</i>
Support Services:						
Pupil Support	\$457,149	\$0	\$0	\$0	\$93,440	\$550,589
Instructional Staff Support	\$441,579	\$0	\$289,951	\$0	\$562,816	\$1,294,346
General Administrative	\$333,174	\$0	\$0	\$0	\$24,856	\$357,830
School Administration	\$670,937	\$0	\$0	\$0	\$38,292	\$709,229
Business Services	\$305,541	\$0	\$1,322	\$0	\$0	\$306,863
Operations & Maintenance	\$795,732	\$0	\$14,609	\$69,964	\$272,624	\$1,152,929
Pupil Transportation	\$1,012,546	\$0	\$8,140	\$0	\$4,175	\$1,024,861
Central Services	\$8,196	\$0	\$0	\$0	\$1,396	\$9,592
Community Services	\$1,126	\$0	\$13,832	\$0	\$5,329	\$20,287
<i>Total Support Services</i>	<i>\$4,025,980</i>	<i>\$0</i>	<i>\$327,854</i>	<i>\$69,964</i>	<i>\$1,002,728</i>	<i>\$5,426,526</i>
Facility Acquisition and Construction	\$2,515	\$0	\$0	\$540,894	\$116,996	\$660,405
Food Services	\$65,702	\$909,411	\$0	\$0	\$345	\$975,458
Debt Services:						
Principal retirement	\$2,255	\$0	\$0	\$0	\$273,927	\$276,182
Interest and Bank Charges	\$0	\$0	\$0	\$0	\$113,634	\$113,634
TOTAL EXPENDITURES	\$10,057,697	\$909,411	\$628,362	\$610,858	\$2,538,734	\$14,745,062
Other Financing Sources (Uses)						
Transfers of Indirect Cost In	\$128,804	\$0	\$0	\$0	\$0	\$128,804
Operating Transfers In	\$14,088	\$0	\$0	\$0	\$73	\$14,161
Sale of Surplus items	\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Costs Out	\$0	\$0	-\$57,098	\$0	-\$71,706	-\$128,804
<i>Total Other Sources</i>	<i>\$142,892</i>	<i>\$0</i>	<i>-\$57,098</i>	<i>\$0</i>	<i>-\$71,633</i>	<i>\$14,161</i>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES						
<i>Fund Balance--Beginning</i>	<i>\$2,107,489</i>	<i>\$177,909</i>	<i>\$0</i>	<i>\$0</i>	<i>\$711,420</i>	<i>\$2,996,818</i>
Residual Equity Transfer In/Out	\$0	\$0	\$0	\$0	\$0	\$0
Prior Period Adjustment	-\$2,310	\$0	\$0	\$0	\$0	-\$2,310
<i>Fund Balance--Ending</i>	<i>\$2,128,859</i>	<i>\$170,932</i>	<i>\$0</i>	<i>\$0</i>	<i>\$1,281,831</i>	<i>\$3,581,622</i>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO STATEMENT OF ACTIVITIES
JUNE 30, 2004

Total Net Changes in Fund Balance Governmental Funds		\$587,114
Prior Period Adjustment		-\$2,310
Capital Assets:		
Capital Outlay capitalized	\$968,176	
Depreciation expense for year ended June 30, 2004	<u>\$527,039</u>	<u>\$441,136</u>
Capital Assets acquired through QZAB		\$116,708
Long Term Debt:		
Principal portion of debt service payments	\$276,182	
Escrow payments	\$60,074	
Operating Transfer	-\$14,089	
Deposits	-\$182	
excess of compensated absences used over amounts earned	<u>-\$59,230</u>	<u>\$262,755</u>
Change in Net Assets--Governmental Activities		<u><u>\$1,405,403</u></u>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2004

ASSETS

Cash and cash equivalents	<u>\$165,993</u>
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TOTAL ASSETS	<u>\$165,993</u>
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LIABILITIES

Deposits due others	<u>\$165,993</u>
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TOTAL LIABILITIES	<u>\$165,993</u>
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CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2004

1. GENERAL INFORMATION

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

The School Board operates 9 schools within the parish with a total enrollment of approximately 2,200 pupils for the Year Ended June 30, 2004. In conjunction with the regular education 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Catahoula Parish School Board conform with generally accepted accounting principles (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments* issued June, 1999. The following is a summary of the School Board's significant policies.

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

B. FUND ACCOUNTING

The financial transactions of the School Board are recorded in individual 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 balances, revenues and expenditures. Each account group represents a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not affect net expendable available financial resources. Fund accounting is designed to demonstrate legal compliance and to aid

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

management by segregating transactions related to certain School Board functions and activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts.

Funds of the School Board are classified into two categories: Governmental and Fiduciary as discussed below.

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 debt. Governmental funds include:

5. **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 the long-term debt recorded in the general long-term debt account group.
4. **Capital Projects Funds** - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds

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 but utilizes the modified accrual basis of accounting..

C. BASIS OF PRESENTATION

The School Board's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary funds activities and fund financial statements(individual major funds and combined non-major fund).

The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide financial statements and proprietary fund financial statements to the extent that those standards do not conflict or contradict guidance of the GASB.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

D. MANAGEMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements(GWFS)

The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the School Board except for the Fiduciary Fund. The Fiduciary Fund is only reported in the Statement of Net Fiduciary Assets at the Fund Financial Statement level.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from the exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, loses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Reporting for Non-exchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from parties outside of the School Board's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the School Board's general revenues.

Allocation of Indirect Expenses

The School Board reports all direct expenses by function in the Statement of Net Activities. Direct expenses are those that are clearly identifiable by function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement Of Activities. Depreciation expense which can be specifically identified by function is included in the direct expenses of each function. *Depreciation on the buildings is assigned to the general administration function due to the fact that school buildings serve multiple purposes. Interest on long-term debt is considered as indirect expense and is reported separately on the Statement of Activities.*

Fund Financial Statements(FFS)

Government Funds

The accounting and financial reporting treatments applied to a fund is determined by its measurement focus. All governmental funds 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 financial sources) and decreases(i.e. expenditures and other financing uses) in net current assets.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

Governmental Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Such revenue items are ad valorem taxes, sales taxes and state and federal entitlements. Sales and use taxes and ad valorem taxes are considered "available" when expected to be collected within the next two months. Revenue from state and federal grants is recorded when the reimbursable expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees and general long-term obligations principal and interest payments are recognized only when due.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the director of business and finance beginning in August. The availability of the proposed budgets for public inspection and the date of public hearing on the budgets are then advertised in the official journal. During a special September meeting, the School Board holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the School Board as a whole. The budgets are then adopted during the special September meeting, and notice is published in the official journal.

The School Board adopted budgets for the General Fund and all special revenue funds. Budgets are prepared on the modified accrual basis of accounting. All appropriations lapse at year end and must be reappropriated during the following year to be expended. Encumbrances are not recognized within the accounting records for budgetary control purposes. Formal budget integration (within the accounting records) is employed as a management control device. The superintendent of schools is authorized to transfer amounts between line items within any fund. However, when actual revenues within a fund fail to meet budgeted revenues by 5% or more, and/or actual expenditures within a fund exceed budgeted expenditures by 5% or more, a budget amendment is adopted by the School Board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

Encumbrance accounting is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include amounts in demand deposits. Investments consist of certificates of deposits with varying maturities less than twelve months.

The School Board maintains seven bank accounts, exclusive of the individual school's bank accounts, with the School Board's fiscal agent banks. These seven accounts are the Master Bank Account, Consolidated Payroll account, Worker's Compensation Special Payroll Account, and the Sales Tax Account and three Certificates of Deposits. As of June 30, 2004, there were no cash overdrafts with the fiscal agent banks.

The School Board maintains separate "book" cash accounts for each separate fund. Negative book cash balances appear in the combined statements as a liability -" Due to Other Funds"

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

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated historical cost for assets where the actual historical cost is not available. Donated assets are recorded as capital assets at the estimated fair value at the date of the donation. The system for the accumulation of fixed asset cost data does not provide the means for determining the percentage of assets valued at actual cost and those valued at estimated cost.

Capital assets are recorded in the GWFS but are not record in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. No salvage value has been taken into consideration since surplus assets are sold for immaterial amounts. Useful lives are approximately 40 years for buildings and 3 to 20 years for equipment.

The School Board does not possess any material amounts of infrastructure capital assets, such as parking lots and sidewalks. Amounts expended for such assets prior to July 1, 2002 have been added to the related buildings.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

J. RESERVES AND DESIGNATIONS

Portions of fund balances are reserved for future uses, and, therefore, are not available for appropriation or expenditure. Designations of unreserved fund balances in Governmental Fund types indicates the School Board's plans for the use of financial resources in a future period.

K. INTERFUND TRANSACTIONS

During the course of normal operations, the School Board has numerous transactions between funds, including expenditures and transfers to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers.

L. SALES TAX

On November 18, 1967, voters of the parish passed a 1% sales tax for an indefinite period of time. Of the 1%, 3/4 is dedicated to salaries of school teachers and other School Board employees, while the remaining 1/4 is dedicated to the operation of the parish school system. On April 7, 1987, voters approved a 1% tax for an indefinite period of time. The tax is dedicated to operating the parish school system. The School Board received a 2% sales tax. The taxes are collected by the Concordia Parish School Board and deposited in a bank account for the Catahoula Parish School Board. For its collection services, the Concordia Parish School Board received 1 1/4% of collected sales taxes. The sales taxes are recorded as revenue in the General Fund.

M. COMPENSATED ABSENCES

All twelve-month employees earn from 10 to 18 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated. Upon separation, all unused vacation leave is forfeited.

All School Board employees earn from 10 to 18 days of sick leave each year, depending upon the number of months employed. All employees accumulate sick leave without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988 under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

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 expenditures in the period paid.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

The cost of leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 2004, employees of the School Board have accumulated and vested \$ 451,369 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

3. EQUITY IN POOLED CASH AND EQUIVALENTS

A. EQUITY IN POOLED CASH

The School Board maintains a cash pool that is available for use by all funds. Positive bank cash balances are displayed on the combined balance sheet as "Cash". Negative book cash balances are included in "Due to Other Funds" on the combined balance sheet.

B. DEPOSITS AND INVESTMENTS

At year end, the carrying amount of the School Boards deposits and investments was \$ 3,002,680 and the bank balance was \$4,344,094 . Of the bank balance, \$ 230,818 was collateralized by FDIC insurance and \$ 4,113,276 was collateralized with securities held by the pledging financial institutions' agents in the name of the School Board. Securities that may be pledged as collateral are obligations of the U. S. Government and its agencies and obligations of the State of Louisiana and its municipalities and school districts.

4 AD VALOREM TAXES

The following is a summary of authorized and levied ad valorem tax millages for the Year Ended June 30, 2004:

	<u>Authorized</u>	<u>Levied 2003</u>	<u>Expiration Date</u>
Parish wide taxes:			
Constitutional	4.38	4.44	Indefinite
Special operational	5.70	5.79	2004
Special leeway	5.70	5.79	2013
School building repair and equipment	1.60	1.63	2006
District taxes:			
Maintenance:			
School District No. 1	4.88	5.00	2011
School District No. 2	5.05	5.01	2011
School District No. 5	4.01	4.01	2007
School District No. 25	5.56	5.56	2011

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

Bond Sinking:

School District No. 1 - 1993 (Refunded Debt)	6.54	7.00	2008
School District No. 2	28.14	28.00	2013
School District No. 5	59.56	28.00	2014

Taxable property in Louisiana is required by law to be assessed annually by the Parish Assessor (or by the Louisiana Tax Commission in the case of public utility property). The Catahoula Parish Sheriff, as provided by State Law, is the official collector of general property taxes levied by the School Board.

Taxes are due and payable by December 31 of the year assessed and the lien date is January 1 of the following year. Historically, virtually all ad valorem taxes are collected since they are secured by property. Therefore, no allowance for uncollected taxes has been established.

5. 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 Louisiana Teachers Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service.

Benefits of the systems are funded by employee and employer contributions. The contribution rates (as a per cent of covered salaries) are established by state law as follows:

Notes to the Financial Statements

	2004	
	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers Retirement System (TRS):		
Regular	8.0 %	13.8 %
Plan B	5.0 %	13.8 %
Louisiana School Employees Retirement System (LSERS)	7.5%	8.5 %

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

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. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. For the year ended June 30, 2004, the current-year payroll for the School Board totaled \$ 8,881,421. The employer contributions and total current-year payroll of covered employees for the Year Ended June 30, 2004, are as follows:

	<u>Regular</u>	<u>Plan B</u>	<u>LSERS</u>	<u>Total</u>
Employer contribution:	\$ 832,844	\$ 40,164	\$ 52,281	\$ 955,289
Total covered current-year payroll:	\$ 5,938,816	\$292,284	\$ 615,186	\$6,846,286

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Catahoula Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through an insurance company or the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee 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.

7. GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the Year Ended June 30, 2004:

	<u>QZAB Loan Payable</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at July 1, 2003	\$177,273	\$ 1,800,000	\$ 392,139	\$2,369,412
Additions	-	-	92,828	92,828
Deductions	<u>(14,182)</u>	<u>(262,000)</u>	<u>(33,598)</u>	<u>(309,7810)</u>
Long-term obligations at June 30, 2004	<u>\$163,091</u>	<u>\$ 1,538,000</u>	<u>\$ 491,369</u>	<u>\$2,152,460</u>

Compensated absences payable consists of the portion of accumulated sick leave of the governmental funds that is not expected to require current resources.

School Board general obligation bonds outstanding at June 30, 2004, mature from 2003 to 2015 with interest rates from 3.25% to 12.50% and 6.0%. The individual issues are as follows:

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

General obligation refunding bonds dated August 3, 1993 - \$1,090,000. The remaining principal is due in annual installments of \$50,000 to \$105,000 through March 1, 2008, with interest from 3.50 to 5.75 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	\$358,000
General obligation refunding bonds dated April 29, 1993 - \$825,000. The remaining principal is due in annual installments of \$10,000 to \$105,000 through February 1, 2006, with interest from 3.25 to 5.50 percent. Debt retirement payments are made from the School District No. 2 Debt Service Fund.	205,000
General obligation bonds dated March 1, 1994 - \$1,470,000. The remaining principal is due in annual installments of \$20,000 to \$125,000 through March 1, 2014, with interest from 5.10 to 10.00 per cent. Debt retirement payments are made from the School District No. 5 Debt Service Fund.	<u>975,000</u>
Total long-term debt	<u><u>\$1,538,000</u></u>

As of June 30, 2004, the School Board has accumulated \$ _____ in the debt service funds to service the bonded debt. The annual requirements to amortize all bonded debts and certificates of indebtedness outstanding at June 30, 2004, including interest are as follows:

<u>YEAR ENDING JUNE 30</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST PAYMENTS</u>	<u>TOTAL</u>
2005	275,000	52,212	327,212
2006	278,000	42,564	320,564
2007	176,000	32,331	208,331
2008	184,000	27,404	211,404
2009-2015	<u>625,000</u>	<u>60,498</u>	<u>685,498</u>
Total	<u><u>\$1,538,000</u></u>	<u><u>\$ 215,009</u></u>	<u><u>\$1,753,009</u></u>

8. CAPITAL ASSETS

Capital assets and depreciation activity as and for the year ended June 30, 2004, are as follows:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance 6/30/03	\$2,188,000	\$26,790,355	\$ 2,838,327	\$31,816,682
Additions	-	660,406	307,770	968,176
Deletions	-	-	-	-
Total				
Costs 6/30/04	<u><u>\$2,188,000</u></u>	<u><u>\$27,450,761</u></u>	<u><u>\$ 3,146,097</u></u>	<u><u>\$32,784,858</u></u>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

Accumulated				
Depreciation 6/30/03	-	\$ 23,639,522	\$1,863,377	\$25,502,899
Additions	-	222,761	304,278	527,039
Deletions	-	-	-	-
Accum. Depr				
6/30/04	\$ -	\$ 23,862,283	\$ 2,167,655	\$26,029,938
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Capital assets(net)				
6/30/04	\$2,188,000	\$ 3,588,478	\$ 978,442	\$ 6,754,920
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Depreciation expenses of \$ 527,039 for the year ended June 30, 2004 was charged to the following governmental functions:

Regular Education	\$ 158,595
Special Education	14,148
Vocational Education	28,029
Other instructional Programs	1,535
Special Programs	31,265
Adult Education	1,314
Pupil Support	6,486
Instructional Staff Support	18,552
General Administration	1,995
School Administration	6,097
Business Services	4,942
Plant Operations & Maintenance	4,295
Pupil Transportation	8,213
Central Services	6,391
Food Services	12,044
Community Services	203
Unallocated Depreciation	<u>222,935</u>
Total Depreciation	<u>\$527,039</u>

9. LITIGATION AND CLAIMS

At June 30, 2004, the School Board is involved in various lawsuits. It is the opinion of management and the attorney for the School Board that, at June 30, 2004, resolution of the lawsuits will not result in any material adverse effect on the financial condition of the School Board

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

Notes to the Financial Statements

10. DUE FROM/TO OTHER FUNDS

Individual balances from/to other funds at June 30, 2004, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund:	\$511,449	\$56,125
School Activity funds	-	3,686
Federal Special Ed	-	157
Federal Special Ed	-	11,999
America 2000	-	38,825
Vocational Education	-	2,678
Adult Education	-	2,210
Catahoula K-3 Initiative	-	17,544
8(g) Grants Early Childhood	-	7,257
Other 8(g) Grants	-	9,137
School Renovation	-	16,000
Literacy Challenge	-	2,573
REAP	-	49,462
Title V C/O	-	1,067
Multisensory Structured Lge.	-	291
E-Rate	-	56,012
Title I - Fiscal Year	-	147,752
Title V	-	2,245
Title II - Fiscal Year	-	25,312
Federal Pre-School C/O	-	3,990
Title IV	-	5,363
Adult Education	-	2,360
Title II C/O	-	14,789
LEAP 21	-	7
8G Local Teacher	-	1,302
In School Youth	-	6,656
State School Improvement	-	1,475
LaSig	-	12,956
Title IV C/O	214	-
Comp School Reform	-	2,863
STEP	-	3,694
8(g) Blue Ribbon	-	5,661
LA Tchr Assist & Asses.	-	215
	<u> </u>	<u> </u>
Total	<u>\$511,663</u>	<u>\$511,663</u>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements

11. 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; employees health and natural disasters. During the year ended June 30, 2004, the School Board purchased commercial insurance to cover its risks of loss.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

MAJOR FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with the School Board which are not required legally, or by sound financial management to be accounted for in another fund.

SCHOOL FOOD SERVICE

This fund includes lunch and breakfast operations and accounts for the financial activities of the food services program during the regular school term. The basic goals of this program are to serve nutritionally, attractive and moderately priced meals to help the children grow both socially and emotionally, to extend educational influence to the home of school children and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

TITLE I

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

SCHOOL RENOVATIONS FUND

This fund accounts for a multi-year federal grant through the Louisiana Department of Education. This grant is restricted to approved major renovations to school building.

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2004

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Local sources:				
Ad valorem taxes	\$ 297,719	\$ 306,510	\$ 305,881	\$ (629)
Sales taxes	1,307,900	1,436,621	1,508,810	72,189
Rents/leases	66,200	67,200	76,647	9,447
Tuition	5,000	3,750	7,925	4,175
Fees, charges, and commissions for services	-	-	-	-
Use of money and property - interest earnings	50,784	29,950	29,487	(463)
Other	17,800	10,574	36,475	25,901
State sources:				
Unrestricted grants-in-aid	7,901,105	7,855,085	7,855,085	-
Restricted grants-in-aid	206,171	117,966	118,175	209
Federal sources:				
Restricted grants-in-aid - subgrants	-	-	-	-
TOTAL REVENUES	<u>\$ 9,852,679</u>	<u>\$ 9,827,656</u>	<u>\$ 9,938,485</u>	<u>\$ 110,829</u>
EXPENDITURES				
Current				
Education:				
Regular programs	\$ 4,658,450	\$ 4,584,863	\$ 4,255,321	\$ 329,542
Special education programs	985,204	1,021,331	975,336	45,995
Vocational education programs	547,456	562,821	561,408	1,413
Other instructional programs	178,607	160,733	156,833	3,900
Special programs	9,019	3,124	3,042	82
Adult education programs	10,572	9,580	9,313	267
Support services:				
Pupil support	559,435	465,655	457,149	8,506
Instructional staff support	479,703	448,972	441,580	7,392
General administration	341,029	336,929	333,175	3,754
School administration	633,149	670,240	670,935	(695)
Business administration	314,565	305,657	305,542	115
Plant services	876,413	792,533	795,730	(3,197)
Student transportation	992,815	1,025,237	1,012,547	12,690
Central services	10,505	8,835	8,196	639
Food services	58,791	63,964	65,702	(1,738)
Community service programs	1,859	1,126	1,126	-
Capital outlay - Facilities acquisition and construction services	-	2,515	2,515	-
Debt service	2,256	2,256	2,255	1
TOTAL EXPENDITURES	<u>\$ 10,659,828</u>	<u>\$ 10,466,371</u>	<u>\$ 10,057,705</u>	<u>\$ 408,666</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (807,149)</u>	<u>\$ (638,715)</u>	<u>\$ (119,220)</u>	<u>\$ 519,495</u>
OTHER FINANCING SOURCES (USES):				
Indirect cost transfers in	138,194	127,276	128,804	1,528
Indirect cost transfers out	-	-	-	-
Operating transfers in	14,000	14,000	14,088	88
Operating transfers out	-	(218,886)	-	218,886
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 152,194</u>	<u>\$ (77,610)</u>	<u>\$ 142,892</u>	<u>\$ 220,502</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (654,955)</u>	<u>\$ (716,325)</u>	<u>\$ 23,672</u>	<u>\$ 739,997</u>

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2004

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
UNRESERVED FUND BALANCES AT BEGINNING OF YEAR	\$ 1,773,418	\$ 2,032,806	\$ 2,069,320	\$ 36,514
PRIOR PERIOD ADJUSTMENT	-	-	(2,302)	(2,302)
TRANSFERS TO RESERVED FUNDS	-	2,347	(49,183)	(51,530)
TRANSFERS TO DESIGNATED FUNDS	-	(550,039)	(371,895)	178,144
TRANSFERS FROM RESERVED FUND BALANCE	-	-	-	-
UNDESIGNATED BALANCES AT END OF YEAR	<u>\$ 1,118,463</u>	<u>\$ 768,789</u>	<u>\$ 1,669,612</u>	<u>\$ 900,823</u>

The accompanying notes are an integral part of this statement.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

NON-MAJOR FUND DESCRIPTIONS

SCHOOL BUILDING CONSTRUCTION FUND

The School Building Construction accounts for the proceeds of ad valorem taxes that are levied to provide additional support for the general purpose of routine maintenance and operations of all parish schools.

SPECIAL LEEWAY TAX FUNDS

The Special Leeway Tax Fund accounts for the proceeds of ad valorem taxes that are levied to provide additional support for the general purpose of routine maintenance and operations of all parish schools.

**SCHOOL DISTRICTS NO. 1, NO. 2, NO. 5, NO. 9, NO. 12, AND NO. 25
MAINTENANCE FUNDS**

The school district maintenance funds account for the proceeds of ad valorem taxes levied in the various school districts to provide additional district support for maintenance, instruction, capital outlay, and replacement of equipment. In addition, School District No. 1 and No. 5 Maintenance Funds make the debt retirement payments (principal and interest) for certificates of indebtedness issued by that respective district.

FEDERAL PRE-SCHOOL GRANT AND CARRYOVER FUNDS

The Federal Pre-School Grant consists of federal funds to provide financial assistance for preschool programs that are designed to provide quality education to children. The carryover fund is used to account for prior year unspent funds.

AMERICA 2000 FEDERAL PROJECT FUND AND CARRYOVER FUND

This fund is used to account for a Grant awarded directly through the U.S. Department of Education. Catahoula and Concordia Parish School Boards applied and were awarded jointly this grant. Catahoula is the Fiscal Agent for the grant. Unspent funds from the prior year are reported in the Carryover Fund.

VOCATIONAL EDUCATION FUND

The Vocational Education Fund accounts for a program designed to administer various vocational programs which provide vocational training and assistance

STARTING POINTS FUNDS

The Starting Points Funds are federally funded programs to serve at-risk four year old children in a full day preschool program.

8-g FUNDS

The various 8-g funds are used to account for a special purpose grants from the State of Louisiana. These grants are for student enhancement(technology), superior textbooks, multi-sensory training, early childhood , and teacher training programs

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

RAPIDES FOUNDATION

These grants from the Rapides Foundation fund special programming at Martin Junior High, Sicily Island High School and Jonesville Elementary

CLASS SIZE REDUCTION CARRYOVER

These funds are used to account for special funding through the State used to limit class size.

STATE K-3 MATH AND READING INITIATIVE

This fund accounts for State funds utilized for special training in math and reading of kindergarten through third grade students through staff training.

TITLE I CARRYOVER

Title I of the Elementary and Secondary Education Act (ESEA) 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 that are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities. This fund is used to account for prior year unspent funds.

Title VI

Title VI of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds to the School Board for audio-visual material and equipment.

Title II AND CARRYOVER.

Title II of the Elementary and Secondary Education Act (ESEA) is a program by which the federal government provides funds to the School Board for projects that 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. The carryover fund is used to account for prior year unspent funds.

ADULT EDUCATION

The adult education funds account for allotments from the Louisiana Department of Education for the purpose of providing adult education programs in the parish.

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

TITLE IV

The Drug Free School Fund is a federally funded program which provides drug abuse and prevention education for all students in Catahoula Parish.

SPECIAL EDUCATION FUND AND PRE-SCHOOL SPECIAL EDUCATION

The Special Education Fund accounts for federal funds to insure that all children with disabilities have available to them a free appropriate public education.

The Pre-School Fund targets children, ages three through five, with special needs in education and related services.

ARTS IN EDUCATION

This grant from the Arts Council of Central Louisiana provides funding for third graders.

TANF-PRE GED

This federal academic program is paired with skills instruction for students who are at risk of dropping out of school.

IN SCHOOL YOUTH

This fund accounts for the contract with the LaSalle Community Action Agency for programs at the ASPIRE School.

LEAP 21 TUTORING

This fund accounts for the program providing direct instruction in English Language Arts and Mathematics to low performing students.

STATE SCHOOL IMPROVEMENT

This state-funded program accounts for financial incentives for schools to improve student achievement through basic academic, educator quality and parental involvement.

QZAB FUND

This fund is used to account for the expenditure of loan proceeds under the QZAB loan program. The funds are devoted to major repairs and renovations to school buildings.

CLASSROOM BASED TECHNOLOGY

This fund accounts for a state grant to provide technical infrastructure and equipment needed to create a technology enriched learning environment.

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

ENHANCING EDUCATION THROUGH TECHNOLOGY

This Federal program support the integration of educational technology into classrooms to improve teaching and learning.

LASIG GRANT

This fund accounts for grant monies devoted to increasing the number and quality of general and special education teachers, related service personnel, administrators and other staff.

MEDIA CENTER SALE

This fund accounts for the sale proceeds of the old Media Center. The monies can only be used for Title I qualify expenses.

TITLE V

Title V funds are used to encourage comprehensive systematic school reform upgrade instructional and professional development and promote coordination of resources to improve education for all children.

COMPREHENSIVE SCHOOL REFORM

This program is designed to raise student achievement by helping high-poverty, low performing school implement research-based comprehensive school reform programs

LTAAP INDUCTION & MENTORING

This fund accounts for a state grant designed to expand mentoring and induction activities for the Louisiana teacher assistance and assessment program.

LA TEACHER ASSISTANCE AND ASSESSMENT

This fund accounts for a State grant providing direct assistance and assessment services to every new teacher as required by the Louisiana Teacher Assistance and Assessment Program.

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 1

Combining Balance Sheet, June 30, 2004

	<u>SCHOOL BUILDING CONST.</u>	<u>SPECIAL LEEWAY TAX</u>	<u>SCHOOL DISTRICT MAINT. FUNDS</u>	<u>FEDERAL PRE-SCHOOL</u>	<u>FEDERAL IDEA SPECIAL ED.</u>	<u>AMERICA 2000 FEDERAL PROJECT</u>
ASSETS						
CASH & EQUIVALENTS	\$ 2,945	\$ 76,455	\$ 191,537	\$ -	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	38,825
DUE FROM STATE GOVERNMENT	-	-	-	157	14,755	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	109	388	307	-	-	-
TOTAL ASSETS	\$ 3,054	\$ 76,843	\$ 191,844	\$ 157	\$ 14,755	\$ 38,825

LIABILITIES AND EQUITY						
LIABILITIES						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	-	157	11,999	38,825
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	49	-	-	-	2,756	-
SALARIES & BENEFITS PAYABLE	-	-	6,487	-	-	-
TOTAL LIABILITIES	\$ 49	\$ -	\$ 6,487	\$ 157	\$ 14,755	\$ 38,825

FUND EQUITY						
FUND BALANCE	\$ 3,005	\$ 76,843	\$ 185,357	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ 3,005	\$ 76,843	\$ 185,357	\$ -	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ 3,054	\$ 76,843	\$ 191,844	\$ 157	\$ 14,755	\$ 38,825

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet, June 30, 2004

	<u>AMERICA 2000</u>	<u>E-RATE FUND</u>	<u>8-G STUDENT</u>	<u>8-G SUPERIOR</u>	<u>RAPIDES</u>	<u>RAPIDES</u>
	<u>CARRYOVER</u>	<u>ENHANC.</u>	<u>TEXT BOOK</u>	<u>FOUND. M.J.H.S.</u>	<u>FOUND. S.I.H.S.</u>	
ASSETS						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140
INVESTMENTS	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	9,137	-	-	-	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	69,608	-	-	76	-
TOTAL ASSETS	\$ -	\$ 69,608	\$ 9,137	\$ -	\$ 76	\$ 140
LIABILITIES AND EQUITY						
LIABILITIES						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	56,012	9,137	-	-	-
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	13,596	-	-	38	70
SALARIES & BENEFITS PAYABLE	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 69,608	\$ 9,137	\$ -	\$ 38	\$ 70
FUND EQUITY						
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 70
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 70
TOTAL LIABILITIES & FUND EQUITY	\$ -	\$ 69,608	\$ 9,137	\$ -	\$ 76	\$ 140

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet, June 30, 2004

	<u>CLASS SIZE</u>	<u>REDUC</u>	<u>CARRYOVER</u>	<u>RAPIDES</u>	<u>FEDERAL</u>	<u>FEDERAL</u>	<u>FEDERAL</u>	<u>STATE K-3</u>	<u>TITLE I</u>
				<u>FOUND.</u>	<u>VOCATIONAL</u>	<u>STARTING</u>	<u>MATH &</u>	<u>READING INIT</u>	<u>CARRYOVER</u>
				<u>J.E.S</u>	<u>EDUC.</u>	<u>POINT</u>	<u>READING INIT</u>		
				<u>EDUC.</u>		<u>PRE-SCHOOL</u>			
ASSETS									
CASH & EQUIVALENTS	\$ -	\$ -	\$ 83	\$ -	\$ -	\$ 6,360	\$ -	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	21,137	-	-	2,677	-	-	17,544	-	-
INVENTORY	-	-	-	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 21,137	\$ -	\$ 83	\$ 2,677	\$ 2,677	\$ 6,360	\$ 17,544	\$ -	\$ -
LIABILITIES AND EQUITY									
LIABILITIES									
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	6,621	-	-	2,677	-	-	17,544	-	-
DUE TO STATE	-	-	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	33	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	14,516	-	-	-	-	6,360	-	-	-
TOTAL LIABILITIES	\$ 21,137	\$ -	\$ 33	\$ 2,677	\$ 2,677	\$ 6,360	\$ 17,544	\$ -	\$ -
FUND EQUITY									
FUND BALANCE	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ 21,137	\$ -	\$ 83	\$ 2,677	\$ 2,677	\$ 6,360	\$ 17,544	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 1

Combining Balance Sheet, June 30, 2004

	TITLE VI CARRYOVER	TITLE II	TITLE II CARRYOVER	ADULT EDUC.	IASA TITLE IV	EDUCATION EXCELLENCE
ASSETS						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,870
INVESTMENTS	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	679	25,312	24,785	2,360	5,363	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	31
TOTAL ASSETS	\$ 679	\$ 25,312	\$ 24,785	\$ 2,360	\$ 5,363	\$ 132,901
LIABILITIES AND EQUITY						
LIABILITIES						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	679	25,312	14,789	2,360	5,363	-
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	9,996	-	-	-
TOTAL LIABILITIES	\$ 679	\$ 25,312	\$ 24,785	\$ 2,360	\$ 5,363	\$ -
FUND EQUITY						
FUND BALANCE	-	-	-	-	-	\$ 132,901
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,901
TOTAL LIABILITIES & FUND EQUITY	\$ 679	\$ 25,312	\$ 24,785	\$ 2,360	\$ 5,363	\$ 132,901

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet, June 30, 2004

	ADULT EDUC.	8(G) MULTI-SENSORY	8(G) EARLY CHILDHOOD	FED. SPEC. ED. PRESCHOOL CARRYOVER	FED. SPEC. ED. CARRYOVER	ARTS IN EDUCATION
ASSETS						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	2,910	291	13,250	-	-	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	694
TOTAL ASSETS	\$ 2,910	\$ 291	\$ 13,250	\$ -	\$ -	\$ 694
LIABILITIES AND EQUITY						
LIABILITIES						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	2,910	291	7,258	-	-	694
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	5,992	-	-	-
TOTAL LIABILITIES	\$ 2,910	\$ 291	\$ 13,250	\$ -	\$ -	\$ 694
FUND EQUITY						
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ 2,910	\$ 291	\$ 13,250	\$ -	\$ -	\$ 694

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 1

Combining Balance Sheet, June 30, 2004

	<u>TANF-PRE- GED</u>	<u>IN SCHOOL YOUTH</u>	<u>LEAP 21 TUTORING</u>	<u>STATE SCHOOL IMPROVEMENT</u>	<u>OZAB FUND</u>	<u>CLASSROOM BASED TECH</u>	<u>ENHANCING EDUCATION THROUGH TECHNOLOGY</u>
ASSETS							
CASH & EQUIVALENTS	\$ 3,938	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	-	7	1,475	-	-	2,573
INVENTORY	-	-	-	-	-	-	-
ACCOUNTS REC	-	11,657	-	-	-	-	-
TOTAL ASSETS	\$ 3,938	\$ 11,657	\$ 7	\$ 1,475	\$ 35	\$ -	\$ 2,573
LIABILITIES AND EQUITY							
LIABILITIES							
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	6,656	7	1,475	-	-	2,573
DUE TO STATE	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	3,938	5,001	-	-	-	-	-
TOTAL LIABILITIES	\$ 3,938	\$ 11,657	\$ 7	\$ 1,475	\$ -	\$ -	\$ 2,573
FUND EQUITY							
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ 3,938	\$ 11,657	\$ 7	\$ 1,475	\$ 35	\$ -	\$ 2,573

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 1

Combining Balance Sheet, June 30, 2004

	<u>TITLE IV</u>	<u>LASIG</u>	<u>MEDIA CENTER</u>	<u>USDA</u>	<u>8(G) LOCAL</u>	<u>TEACHER QUAL</u>	<u>TITLE V</u>
	<u>CARRYOVER</u>		<u>SALE</u>		<u>BLOCK GRANT</u>		
ASSETS							
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
INVESTMENTS	-	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	682	12,956	-	-	1,302	-	2,245
INVENTORY	-	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-	-
TOTAL ASSETS	682	12,956	\$ -	\$ -	3,550	1,302	2,245
LIABILITIES AND EQUITY							
LIABILITIES							
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
DUE TO OTHER FUNDS	(214)	12,956	-	-	1,302	-	2,245
DUE TO STATE	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	3,550	-	-
SALARIES & BENEFITS PAYABLE	896	-	-	-	-	-	-
TOTAL LIABILITIES	682	12,956	\$ -	\$ -	3,550	1,302	2,245
FUND EQUITY							
FUND BALANCE	-	-	\$ -	\$ -	-	-	-
TOTAL FUND EQUITY	-	-	\$ -	\$ -	-	-	-
TOTAL LIABILITIES & FUND EQUITY	682	12,956	\$ -	\$ -	3,550	1,302	2,245

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 1

Combining Balance Sheet, June 30, 2004

	COMP SCHOOL REFORM	LTAAP INDUCT & MENTORING	LA TEACHER ASSIST & ASSESS	8(G) BLUE RIBBON TEACHER ASSISTANCE	LA LEARN STAFF DEVELOPMENT FUND	LA PUBLIC BROADCASTING CHALLENGE
ASSETS						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	2,863	4,182	215	5,661	-	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-
TOTAL ASSETS	\$ 2,863	\$ 4,182	\$ 215	\$ 5,661	\$ -	\$ -
LIABILITIES AND EQUITY						
LIABILITIES						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	2,863	4,182	215	5,661	-	-
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 2,863	\$ 4,182	\$ 215	\$ 5,661	\$ -	\$ -
FUND EQUITY						
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ 2,863	\$ 4,182	\$ 215	\$ 5,661	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 1

Combining Balance Sheet, June 30, 2004

	SCHOOL TO WORK PROGRAMS	LASIP GRANT	AMERICA READS	8 (G) AFTER SCHOOL TUTORIAL	LSU MEDICAL CENTER	8 (G) PROFESSIONAL DEVELOPMENT
ASSETS						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	15,408	-	23,546	-	8,646
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ 15,408	\$ 15,408	\$ 23,546	\$ -	\$ 8,646
LIABILITIES AND EQUITY						
LIABILITIES						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	15,408	23,546	-	8,646
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	-	-	-
TOTAL LIABILITIES	\$ -	\$ 15,408	\$ 15,408	\$ 23,546	\$ -	\$ 8,646
FUND EQUITY						
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ -	\$ 15,408	\$ 15,408	\$ 23,546	\$ -	\$ 8,646

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet, June 30, 2004

ASSETS	IASA TITLE VI FISCAL YEAR	LPB		K-8		REAP	TITLE V CARRYOVER	REAP CARRYOVER
		TEACHERLINE CARRYOVER	ACCOUNTABILITY REWARDS	TEACHERLINE CARRYOVER	ACCOUNTABILITY REWARDS			
CASH & EQUIVALENTS	\$ (250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INVESTMENTS	-	-	-	-	-	-	-	-
INTERFUND LOANS	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	3,015	-	-	49,462	-	49,462	1,067	-
INVENTORY	-	-	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 2,765	\$ -	\$ -	\$ 49,462	\$ -	\$ 49,462	\$ 1,067	\$ -
LIABILITIES AND EQUITY								
LIABILITIES								
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	2,765	-	-	49,462	-	49,462	1,067	-
DUE TO STATE	-	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 2,765	\$ -	\$ -	\$ 49,462	\$ -	\$ 49,462	\$ 1,067	\$ -
FUND EQUITY								
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FUND EQUITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES & FUND EQUITY	\$ 2,765	\$ -	\$ -	\$ 49,462	\$ -	\$ 49,462	\$ 1,067	\$ -

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet, June 30, 2004

ASSETS	RAPIDES FOUND. ELI	EDUCATION		ADULT EDUCATION- STEP	CLASS SIZE REDUCTION PROGRAM		DEBT SERVICE FUND	TOTALS
		EXCELLENCE WINDFALL						
CASH & EQUIVALENTS	\$ 6,137	\$ 630,873	\$ -	\$ -	\$ -	\$ -	\$ 20,055	\$ 1,074,728
INVESTMENTS	-	-	-	-	-	-	225,500	225,500
INTERFUND LOANS	-	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-	38,825
DUE FROM STATE GOVERNMENT	-	-	3,694	-	35,569	-	-	314,925
INVENTORY	-	-	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-	965	83,835
TOTAL ASSETS	\$ 6,137	\$ 630,873	\$ 3,694	\$ 35,569	\$ 246,520	\$ 1,737,813		
LIABILITIES AND EQUITY								
LIABILITIES								
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	3,694	-	22,397	-	-	369,534
DUE TO STATE	-	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	115	-	-	-	20,207
SALARIES & BENEFITS PAYABLE	-	-	-	13,057	-	-	-	66,243
TOTAL LIABILITIES	\$ -	\$ -	\$ 3,694	\$ 35,569	\$ 246,520	\$ 455,984		
FUND EQUITY								
FUND BALANCE	\$ 6,137	\$ 630,873	\$ -	\$ -	\$ 246,520	\$ 1,281,829		
TOTAL FUND EQUITY	\$ 6,137	\$ 630,873	\$ -	\$ -	\$ 246,520	\$ 1,281,829		
TOTAL LIABILITIES & FUND EQUITY	\$ 6,137	\$ 630,873	\$ 3,694	\$ 35,569	\$ 246,520	\$ 1,737,813		

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>SCHOOL BUILDING CONST.</u>	<u>SPECIAL LEEWAY TAX</u>	<u>SCHOOL DISTRICT MAINT. FUNDS</u>	<u>FEDERAL PRE-SCHOOL SPECIAL ED.</u>	<u>AMERICA 2000 FEDERAL PROJECT</u>
REVENUES					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ 44,689	\$ 158,717	\$ 118,816	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-
INTEREST EARNINGS	109	388	1,261	-	-
OTHER	-	-	13,705	-	-
STATE SOURCES:					
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-
RESTRICTED GRANTS	4,629	16,442	12,032	-	-
FEDERAL SOURCES:					
RESTRICTED GRANTS	-	-	-	1,380	155,468
TOTAL REVENUES	\$ 49,427	\$ 175,547	\$ 145,814	\$ 1,380	\$ 160,063

EXPENDITURES					
EDUCATION:					
INSTRUCTION:					
REGULAR PROGRAMS	\$ -	\$ -	\$ 10,402	\$ -	\$ 100,607
SPECIAL EDUCATION PROGRAMS	-	-	-	34,561	-
VOCATIONAL EDUCATION	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	8,770	-	-
SPECIAL PROGRAMS	-	-	-	302	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-
SUPPORT SERVICES:					
PUPIL SUPPORT	-	-	-	80,176	-
INSTRUCTIONAL STAFF SUPPORT	-	-	-	27,692	59,466
GENERAL ADMINISTRATION	1,644	5,841	4,370	-	-
SCHOOL ADMINISTRATION	-	-	34,251	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-
PLANT SERVICES	49,287	174,480	46,232	-	-
STUDENT TRANSPORTATION	-	-	1,524	838	-
CENTRAL SERVICES	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-

SCHEDULE 2

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>SCHOOL BUILDING CONST.</u>	<u>SPECIAL LEEWAY TAX</u>	<u>SCHOOL DISTRICT MAINT. FUNDS</u>	<u>FEDERAL PRE-SCHOOL</u>	<u>FEDERAL IDEA SPECIAL ED.</u>	<u>AMERICA 2000 FEDERAL PROJECT</u>
COMMUNITY SERVICE	-	\$ -	-	-	-	-
FACILITIES ACQUISITION /CONSTRUCTION	-	\$ -	11,928	-	-	-
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 50,931	\$ 180,321	\$ 117,477	\$ 1,256	\$ 143,267	\$ 160,073
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,504)	\$ (4,774)	\$ 28,337	\$ 124	\$ 12,201	\$ (10)
OTHER FINANCING SOURCES						
SALE OF ASSETS	\$ -	\$ -	-	\$ -	-	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	(124)	(13,020)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ (124)	\$ (13,020)	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (1,504)	\$ (4,774)	\$ 28,337	\$ -	\$ (819)	\$ (10)
FUND BALANCES AT BEGINNING OF YEAR	\$ 4,510	\$ 81,616	\$ 157,020	\$ -	\$ 819	\$ 10
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ 3,006	\$ 76,842	\$ 185,357	\$ -	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	AMERICA 2000 CARRYOVER	E-RATE FUND	ENHANC.	8-G STUDENT	8-G SUPERIOR TEXT BOOK	FOUND. M.J.H.S.	RAPIDES FOUND. S.I.H.S.
REVENUES							
LOCAL SOURCES:							
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	38	15	-
OTHER	-	-	-	-	24,289	24,807	-
STATE SOURCES:							
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
RESTRICTED GRANTS	-	68,185	35,855	1,859	-	-	-
FEDERAL SOURCES:							
RESTRICTED GRANTS	-	-	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ 68,185	\$ 35,855	\$ 1,859	\$ 24,327	\$ 24,822	
EXPENDITURES							
EDUCATION:							
INSTRUCTION:							
REGULAR PROGRAMS	\$ -	\$ 57,571	\$ 28,709	\$ 1,859	\$ 247	\$ 166	
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-	-
SUPPORT SERVICES:							
PUPIL SUPPORT	-	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	11	1,529	7,146	-	24,042	24,641	
GENERAL ADMINISTRATION	-	671	-	-	-	-	-
SCHOOL ADMINISTRATION	-	4,042	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-	-
PLANT SERVICES	-	879	-	-	-	-	-
STUDENT TRANSPORTATION	-	1,706	-	-	-	-	-
CENTRAL SERVICES	-	1,396	-	-	-	-	-
FOOD SERVICES	-	391	-	-	-	-	-

SCHEDULE 2

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	AMERICA 2000 CARRYOVER	E-RATE FUND	8-G STUDENT ENHANC.	8-G SUPERIOR TEXT BOOK	RAPIDES FOUND. M.J.H.S.	RAPIDES FOUND. S.I.H.S.
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION /CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 11	\$ 68,185	\$ 35,855	\$ 1,859	\$ 24,289	\$ 24,807
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (11)	\$ -	\$ -	\$ -	\$ 38	\$ 15
OTHER FINANCING SOURCES						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (11)	\$ -	\$ -	\$ -	\$ 38	\$ 15
FUND BALANCES AT BEGINNING OF YEAR	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ 55
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 38	\$ 70

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>CLASS SIZE</u>	<u>RAPIDES</u>	<u>FEDERAL</u>	<u>FEDERAL</u>	<u>STATE K-3</u>	<u>TITLE I</u>
	<u>REDUC</u>	<u>FOUND. J.E.S</u>	<u>VOCATIONAL</u>	<u>STARTING</u>	<u>MATH &</u>	<u>READING INIT</u>
<u>REVENUES</u>	<u>CARRYOVER</u>	<u>EDUC.</u>	<u>PRE-SCHOOL</u>	<u>POINT</u>	<u>CARRYOVER</u>	<u>CARRYOVER</u>
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-
INTEREST EARNINGS	-	14	-	-	-	-
OTHER	-	24,968	-	-	-	-
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	67,500	-
FEDERAL SOURCES:						
RESTRICTED GRANTS	84,760	-	46,114	51,870	-	214,637
TOTAL REVENUES	\$ 84,760	\$ 24,982	\$ 46,114	\$ 51,870	\$ 67,500	\$ 214,637

	<u>CLASS SIZE</u>	<u>RAPIDES</u>	<u>FEDERAL</u>	<u>FEDERAL</u>	<u>STATE K-3</u>	<u>TITLE I</u>
	<u>REDUC</u>	<u>FOUND. J.E.S</u>	<u>VOCATIONAL</u>	<u>STARTING</u>	<u>MATH &</u>	<u>READING INIT</u>
<u>EXPENDITURES</u>	<u>CARRYOVER</u>	<u>EDUC.</u>	<u>PRE-SCHOOL</u>	<u>POINT</u>	<u>CARRYOVER</u>	<u>CARRYOVER</u>
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ 71,490	\$ 456	\$ -	\$ -	\$ 23,768	\$ -
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	39,034	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	47,267	-	151,343
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	6,285	24,512	7,080	-	43,732	37,804
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	1,851
STUDENT TRANSPORTATION	-	-	-	-	-	59
CENTRAL SERVICES	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	CLASS SIZE	RAPIDES FOUND.	FEDERAL VOCATIONAL EDUC.	FEDERAL STARTING POINT PRESCHOOL	STATE K-3 MATH & READING INIT	TITLE I CARRYOVER
COMMUNITY SERVICE	-	-	-	-	-	4,891
FACILITIES ACQUISITION	-	-	-	-	-	-
/CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 77,775	\$ 24,968	\$ 46,114	\$ 47,267	\$ 67,500	\$ 195,948
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,985	\$ 14	\$ -	\$ 4,603	\$ -	\$ 18,689
OTHER FINANCING SOURCES						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	(6,985)	-	-	(4,619)	-	(18,689)
TOTAL OTHER FINANCING SOURCES (USES)	\$ (6,985)	\$ -	\$ -	\$ (4,619)	\$ -	\$ (18,689)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ 14	\$ -	\$ (16)	\$ -	\$ -
FUND BALANCES AT BEGINNING OF YEAR	\$ -	\$ 36	\$ -	\$ 16	\$ -	\$ -
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ 50	\$ -	\$ -	\$ -	\$ -

SCHEDULE 2

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>TITLE VI</u> <u>CARRYOVER</u>	<u>TITLE II</u>	<u>TITLE II</u> <u>CARRYOVER</u>	<u>ADULT EDUC.</u>	<u>IASA TITLE IV</u>	<u>EDUCATION</u> <u>EXCELLENCE</u>
REVENUES						
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	301
OTHER	-	-	-	-	-	-
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-	196,167
FEDERAL SOURCES:						
RESTRICTED GRANTS	5,562	76,357	119,271	18,376	10,135	-
TOTAL REVENUES	\$ 5,562	\$ 76,357	\$ 119,271	\$ 18,376	\$ 10,135	\$ 196,468

EXPENDITURES						
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ -	\$ 16,716	\$ 62,145	\$ -	\$ 261	\$ 33,565
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-
SPECIAL PROGRAMS	-	5,453	5,286	17,634	795	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	-	-	-	8,245	-
INSTRUCTIONAL STAFF SUPPORT	5,049	47,325	41,114	-	602	44,377
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	TITLE VI CARRYOVER	TITLE II	TITLE II CARRYOVER	ADULT EDUC.	IASA TITLE IV	EDUCATION EXCELLENCE
COMMUNITY SERVICE	-	-	-	-	33	-
FACILITIES ACQUISITION /CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 5,049	\$ 69,494	\$ 108,545	\$ 17,634	\$ 9,936	\$ 77,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 513	\$ 6,863	\$ 10,726	\$ 742	\$ 199	\$ 118,526
OTHER FINANCING SOURCES						
SALE OF ASSETS	-	-	-	-	-	-
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	(513)	(6,863)	(10,726)	(742)	(199)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (513)	\$ (6,863)	\$ (10,726)	\$ (742)	\$ (199)	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 118,526
FUND BALANCES AT BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,375
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,901

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>ADULT EDUC.</u>	<u>8(G) MULTI- SENSORY</u>	<u>8(G) EARLY CHILDHOOD</u>	<u>FED. SPEC. ED. PRESCHOOL CARRYOVER</u>	<u>FED. SPEC. ED. CARRYOVER</u>	<u>ARTS IN EDUCATION</u>
REVENUES						
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEEs, CHARGES, OR COMMISSION	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-
OTHER	-	-	-	-	-	2,776
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
RESTRICTED GRANTS	-	3,917	56,420	-	-	-
FEDERAL SOURCES:						
RESTRICTED GRANTS	15,525	-	-	4,312	61,501	-
TOTAL REVENUES	\$ 15,525	\$ 3,917	\$ 56,420	\$ 4,312	\$ 61,501	\$ 2,776

EXPENDITURES						
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ -	\$ 1,887	\$ -	\$ -	\$ -	\$ 2,776
SPECIAL EDUCATION PROGRAMS	-	-	-	-	45,077	-
VOCATIONAL EDUCATION	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-
SPECIAL PROGRAMS	14,451	-	56,420	4,277	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	-	-	-	3,898	-
INSTRUCTIONAL STAFF SUPPORT	335	2,030	-	-	10,810	-
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	ADULT EDUC.	8(G) MULTI- SENSORY	8(G) EARLY CHILDHOOD	PRESCHOOL CARRYOVER	FED. SPEC. ED.	FED. SPEC. ED. CARRYOVER	ARTS IN EDUCATION
COMMUNITY SERVICE	-	-	-	-	-	-	-
FACILITIES ACQUISITION /CONSTRUCTION	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 14,786	\$ 3,917	\$ 56,420	\$ 4,277	\$ 59,785	\$ 2,776	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 739	\$ -	\$ -	\$ 35	\$ 1,716	\$ -	
OTHER FINANCING SOURCES							
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	(739)	-	-	(35)	(1,716)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (739)	\$ -	\$ -	\$ (35)	\$ (1,716)	\$ -	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES AT BEGINNING OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>TANF-PRE-</u> <u>GED</u>	<u>IN SCHOOL</u>		<u>LEAP 21</u>		<u>STATE SCHOOL</u>		<u>CLASSROOM</u>	
		<u>YOUTH</u>	<u>TUTORING</u>	<u>IMPROVEMENT</u>	<u>QZAB FUND</u>	<u>BASED TECH</u>	<u>BASED TECH</u>		
REVENUES									
LOCAL SOURCES:									
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	290	-	-
OTHER	-	-	-	-	-	-	-	-	-
STATE SOURCES:									
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	8,186	7,029	-	-	-	-	20,753
FEDERAL SOURCES:									
RESTRICTED GRANTS	35,044	46,723	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 35,044	\$ 46,723	\$ 8,186	\$ 7,029	\$ 290	\$ 20,753			

	<u>TANF-PRE-</u> <u>GED</u>	<u>IN SCHOOL</u>		<u>LEAP 21</u>		<u>STATE SCHOOL</u>		<u>CLASSROOM</u>	
		<u>YOUTH</u>	<u>TUTORING</u>	<u>IMPROVEMENT</u>	<u>QZAB FUND</u>	<u>BASED TECH</u>	<u>BASED TECH</u>		
EXPENDITURES									
EDUCATION:									
INSTRUCTION:									
REGULAR PROGRAMS	\$ 36,953	\$ 38,729	\$ -	\$ 5,692	\$ -	\$ 20,753			
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-			
VOCATIONAL EDUCATION	-	-	-	-	-	-			
OTHER INSTRUCTIONAL	-	7,994	7	-	-	-			
SPECIAL PROGRAMS	-	-	-	-	-	-			
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-			
SUPPORT SERVICES:									
PUPIL SUPPORT	-	-	-	-	-	-			
INSTRUCTIONAL STAFF SUPPORT	-	-	8,179	1,337	-	-			
GENERAL ADMINISTRATION	-	-	-	-	-	-			
SCHOOL ADMINISTRATION	-	-	-	-	-	-			
BUSINESS ADMINISTRATION	-	-	-	-	-	-			
PLANT SERVICES	-	-	-	-	-	-			
STUDENT TRANSPORTATION	-	-	-	-	-	-			
CENTRAL SERVICES	-	-	-	-	-	-			
FOOD SERVICES	-	-	-	-	-	-			

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	TANF-PRE- GED	IN SCHOOL YOUTH	LEAP 21 TUTORING	STATE SCHOOL IMPROVEMENT	QZAB FUND	CLASSROOM BASED TECH
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	116,997	-
/CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 36,953	\$ 46,723	\$ 8,186	\$ 7,029	\$ 116,997	\$ 20,753
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,909)	\$ -	\$ -	\$ -	\$ (116,707)	\$ -
OTHER FINANCING SOURCES						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (1,909)	\$ -	\$ -	\$ -	\$ (116,707)	\$ -
FUND BALANCES AT BEGINNING OF YEAR	\$ 1,909	\$ -	\$ -	\$ -	\$ 116,742	\$ -
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ -

SCHEDULE 2

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>ENHANCING EDUCATION THROUGH TECHNOLOGY</u>	<u>TITLE IV CARRYOVER</u>	<u>LASIG</u>	<u>MEDIA CENTER SALE</u>	<u>USDA</u>	<u>8(G) LOCAL TEACHER QUAL BLOCK GRANT</u>
REVENUES						
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEEES, CHARGES, OR COMMISSION	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-	18,555
FEDERAL SOURCES:						
RESTRICTED GRANTS	24,003	2,372	64,908		33,450	-
TOTAL REVENUES	\$ 24,003	\$ 2,372	\$ 64,908	\$ -	\$ 33,450	\$ 18,555
EXPENDITURES						
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ 355	\$ -	\$ -	\$ -	\$ -	\$ 18,555
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-
SPECIAL PROGRAMS	-	1,656	-	28,358	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	438	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	21,491	231	58,980	-	-	-
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>ENHANCING</u>	<u>TITLE IV</u>	<u>MEDIA</u>	<u>8(G) LOCAL</u>
	<u>EDUCATION</u>	<u>CARRYOVER</u>	<u>CENTER</u>	<u>TEACHER</u>
	<u>THROUGH</u>	<u>LASIG</u>	<u>SALE</u>	<u>QUAL BLOCK</u>
	<u>TECHNOLOGY</u>	<u>USDA</u>	<u>GRANT</u>	<u>GRANT</u>
COMMUNITY SERVICE	-	-	-	-
FACILITIES ACQUISITION	-	-	52,736	-
CONSTRUCTION	-	-	-	-
DEBT SERVICE	-	-	-	-
TOTAL EXPENDITURES	\$ 21,846	\$ 2,325	\$ 58,980	\$ 28,358
			\$ 52,736	\$ 18,555
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 2,157	\$ 47	\$ 5,928	\$ (28,358)
			\$ (19,286)	\$ -
OTHER FINANCING SOURCES				
SALE OF ASSETS	-	-	-	-
PROCEEDS OF BORROWING	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-
OPERATING TRANSFERS OUT	-	-	19,286	-
INDIRECT COST TRANSFERS TO GENERAL FUND	(2,157)	(47)	(5,928)	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ (2,157)	\$ (47)	\$ (5,928)	\$ 19,286
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -	\$ -
FUND BALANCES AT BEGINNING OF YEAR	-	-	28,358	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

<u>TITLE V</u>	<u>COMP SCHOOL REFORM</u>	<u>LTAAP INDUCT & MENTORING</u>	<u>LA TEACHER ASSIST & ASSESS</u>	<u>8(G) BLUE RIBBON TEACHER ASSISTANCE</u>	<u>LA LEARN STAFF DEVELOPMENT FUND</u>
REVENUES					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-
OTHER	-	-	-	-	-
STATE SOURCES:					
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-
RESTRICTED GRANTS	-	6,839	12,618	9,994	-
FEDERAL SOURCES:					
RESTRICTED GRANTS	8,065	53,950	-	-	6,738
TOTAL REVENUES	\$ 8,065	\$ 53,950	\$ 12,618	\$ 9,994	\$ 6,738
EXPENDITURES					
EDUCATION:					
INSTRUCTION:					
REGULAR PROGRAMS	\$ -	\$ 768	\$ -	\$ -	\$ -
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-
SPECIAL PROGRAMS	3,826	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-
SUPPORT SERVICES:					
PUPIL SUPPORT	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	3,514	48,333	12,618	9,994	6,164
GENERAL ADMINISTRATION	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

TITLE V	COMP SCHOOL REFORM	LTAAP & MENTORING	INDUCT ASSIST. & ASSESS	LA TEACHER	8(G) BLUE RIBBON TEACHER ASSISTANCE	LA LEARN STAFF DEVELOPMENT FUND
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-
CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
TOTAL EXPENDITURES	7,340	49,101	6,839	12,618	9,994	6,164
	\$	\$	\$	\$	\$	\$
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	725	4,849	-	-	-	574
	\$	\$	\$	\$	\$	\$
OTHER FINANCING SOURCES						
SALE OF ASSETS	-	-	-	-	-	-
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	(725)	(4,849)	-	-	-	(574)
TOTAL OTHER FINANCING SOURCES (USES)	(725)	(4,849)	\$	\$	\$	(574)
	\$	\$	\$	\$	\$	\$
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	-	-	-	-	-	-
	\$	\$	\$	\$	\$	\$
FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	-	-	\$	\$	\$	\$
	\$	\$	\$	\$	\$	\$

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>LA PUBLIC</u>	<u>BROADCASTING</u>	<u>SCHOOL TO</u>	<u>8G AFTER</u>	<u>LUS MEDICAL</u>
	<u>CHALLENGE</u>	<u>WORK</u>	<u>PROGRAMS</u>	<u>SCHOOL</u>	<u>CENTER</u>
	<u>GRANT</u>	<u>PROGRAMS</u>	<u>ASIP GRANT</u>	<u>TUTORIAL</u>	<u>GRANT</u>
				<u>GRANT</u>	
REVENUES					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-
OTHER	-	-	-	-	-
STATE SOURCES:					
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	30,782	-
FEDERAL SOURCES:					
RESTRICTED GRANTS	12,000	-	5,734	4,521	-
TOTAL REVENUES	\$ 12,000	\$ -	\$ 5,734	\$ 4,521	\$ 30,782

EXPENDITURES					
EDUCATION:					
INSTRUCTION:					
REGULAR PROGRAMS	\$ 15,323	\$ 1	\$ -	\$ 4,521	\$ 15,077
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-
SUPPORT SERVICES:					
PUPIL SUPPORT	-	-	5,734	-	-
INSTRUCTIONAL STAFF SUPPORT	(8)	-	-	9,887	1,442
GENERAL ADMINISTRATION	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	5,818	-
CENTRAL SERVICES	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	LA PUBLIC	BROADCASTING	SCHOOL TO	8G AFTER	LUS MEDICAL
	CHALLENGE	WORK	TUTORIAL	SCHOOL	CENTER
	GRANT	PROGRAMS	GRANT	GRANT	GRANT
		LASIP GRANT	AMERICA		
			READS GRANT		
COMMUNITY SERVICE	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-
/CONSTRUCTION	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
TOTAL EXPENDITURES	\$ 15,315	\$ 1	\$ 5,734	\$ 4,521	\$ 30,782
					\$ 1,442
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,315)	\$ (1)	\$ -	\$ -	\$ (1,442)
OTHER FINANCING SOURCES					
SALE OF ASSETS	-	-	-	-	-
PROCEEDS OF BORROWING	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (3,315)	\$ (1)	\$ -	\$ -	\$ (1,442)
FUND BALANCES AT BEGINNING OF YEAR	3,315	1	-	-	1,442
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

<u>8C</u>	<u>PROFESSIONAL DEVELOPMENT GRANT</u>	<u>IASA TITLE VI FISCAL YEAR</u>	<u>LPB K-8 TEACHERLINE CARRYOVER</u>	<u>K-8 ACCOUNTABILITY AWARDS</u>	<u>REAP</u>	<u>TITLE V C/O</u>	<u>REAP C/O</u>
REVENUES							
LOCAL SOURCES:							
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-
STATE SOURCES:							
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
RESTRICTED GRANTS	8,646	-	-	5,000	-	-	-
FEDERAL SOURCES:							
RESTRICTED GRANTS	-	10,503	-	-	49,462	3,940	37,799
TOTAL REVENUES	\$ 8,646	\$ 10,503	\$ -	\$ 5,000	\$ 49,462	\$ 3,940	\$ 37,799
EXPENDITURES							
EDUCATION:							
INSTRUCTION:							
REGULAR PROGRAMS	\$ 5,909	\$ -	\$ 5,096	\$ 5,000	\$ -	\$ -	\$ -
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	49,462	3,356	37,799
SUPPORT SERVICES:							
PUPIL SUPPORT	-	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	2,737	9,782	5,989	-	-	230	-
GENERAL ADMINISTRATION	-	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	8G		LPB	K-8	ACCOUNTABILITY	REAP	TITLE V C/O	REAP C/O
	PROFESSIONAL DEVELOPMENT GRANT	IASA TITLE VI FISCAL YEAR						
COMMUNITY SERVICE	-	-	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-	-	-
/CONSTRUCTION	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	\$ 8,646	\$ 9,782	\$ 11,085	\$ 5,000	\$ 49,462	\$ 3,586	\$ 37,799	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ 721	\$ (11,085)	\$ -	\$ -	\$ 354	\$ -	
OTHER FINANCING SOURCES								
SALE OF ASSETS	-	-	-	-	-	-	-	-
PROCEEDS OF BORROWING	-	-	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	(971)	-	-	-	(354)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (971)	\$ -	\$ -	\$ -	\$ (354)	\$ -	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ -	\$ (250)	\$ (11,085)	\$ -	\$ -	\$ -	\$ -	
FUND BALANCES AT BEGINNING OF YEAR	-	250	11,085	-	-	-	-	-
PRIOR PERIOD ADJUSTMENT	-	-	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	<u>RAPIDES</u>	<u>EDUCATIONAL</u>	<u>ADULT</u>	<u>DEBT</u>
	<u>FOUNDATION-</u>	<u>EXCELLENCE--</u>	<u>EDUCATION--</u>	<u>SERVICE</u>
	<u>ELI</u>	<u>WINDFALL</u>	<u>STEP</u>	<u>FUND</u>
			<u>REDUCTION</u>	<u>TOTALS</u>
REVENUES				
LOCAL SOURCES:				
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ 324,403
				\$ 646,625
FEES, CHARGES, OR COMMISSION	-	-	-	-
INTEREST EARNINGS	-	8,899	-	3,810
OTHER	20,000	621,974	-	-
STATE SOURCES:				
UNRESTRICTED GRANTS-IN-AID	-	-	-	-
RESTRICTED GRANTS	-	-	-	-
FEDERAL SOURCES:				
RESTRICTED GRANTS	-	-	-	-
		3,694	62,130	1,490,367
TOTAL REVENUES	\$ 20,000	\$ 630,873	\$ 3,694	\$ 328,213
			\$ 62,130	\$ 3,476,044
EXPENDITURES				
EDUCATION:				
INSTRUCTION:				
REGULAR PROGRAMS	\$ 489	\$ -	\$ -	\$ 58,499
SPECIAL EDUCATION PROGRAMS	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-
SPECIAL PROGRAMS	-	-	3,518	-
ADULT EDUCATION PROGRAMS	-	-	-	-
SUPPORT SERVICES:				
PUPIL SUPPORT	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	13,374	-	3,631	-
GENERAL ADMINISTRATION	-	-	-	12,024
SCHOOL ADMINISTRATION	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-
PLANT SERVICES	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-
CENTRAL SERVICES	-	-	-	-
FOOD SERVICES	-	-	-	-
				\$ 92,757
				\$ 646,060
				\$ 24,550
				\$ 38,293
				\$ -
				\$ 272,729
				\$ 10,899
				\$ 1,396
				\$ 391

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 NON-MAJOR GOVERNMENTAL FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2004

	RAPIDES FOUNDATION- ELI	EDUCATIONAL EXCELLENCE-- WINDFALL	ADULT EDUCATION-- STEP	CLASS SIZE REDUCTION	DEBT SERVICE FUND	TOTALS
COMMUNITY SERVICE	-	-	-	-	-	4,924
FACILITIES ACQUISITION /CONSTRUCTION	-	-	-	-	-	169,733
DEBT SERVICE	-	-	-	-	375,634	387,562
TOTAL EXPENDITURES	\$ 13,863	\$ -	\$ 3,518	\$ 62,130	\$ 387,658	\$ 2,860,285

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,137	\$ 630,873	\$ 176	\$ -	\$ (59,445)	\$ 615,759
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OTHER FINANCING SOURCES	SALE OF ASSETS	PROCEEDS OF BORROWING	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT	INDIRECT COST TRANSFERS TO GENERAL FUND	TOTAL OTHER FINANCING SOURCES (USES)
-	-	-	-	-	(176)	(80,751)
\$ -	\$ -	\$ (176)	\$ -	\$ -	\$ -	\$ (61,465)

EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 6,137	\$ 630,873	\$ -	\$ -	\$ (59,445)	\$ 554,294
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FUND BALANCES AT BEGINNING OF YEAR	-	-	-	-	305,965	727,535
PRIOR PERIOD ADJUSTMENTS	-	-	-	-	-	-
FUND BALANCES AT END OF YEAR	\$ 6,137	\$ 630,873	\$ -	\$ -	\$ 246,520	\$ 1,281,829

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 SCHOOL DISTRICT MAINTENANCE FUNDS

Combining Balance Sheet June 30, 2004

	<u>SCHOOL DISTRICT #1 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #2 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #5 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #9 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #12 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #25 MAINTENANCE FUND</u>	<u>TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS</u>
ASSETS							
CASH & EQUIVALENTS	\$ 108,325	\$ 30,003	\$ 20,989	\$ 6,000	\$ 6,148	\$ 20,072	\$ 191,537
INTERFUND LOANS	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	-	-	-	-	-	-
INVENTORY	-	-	-	-	-	-	-
ACCOUNTS REC	172	53	45	-	-	-	307
TOTAL ASSETS	<u>\$ 108,497</u>	<u>\$ 30,056</u>	<u>\$ 21,034</u>	<u>\$ 6,000</u>	<u>\$ 6,148</u>	<u>\$ 20,109</u>	<u>\$ 191,844</u>
LIABILITIES AND EQUITY							
LIABILITIES							
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	-	-	-	-	-
DUE TO STATE	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	3,359	1,062	474	307	-	1,285	6,487
TOTAL LIABILITIES	<u>\$ 3,359</u>	<u>\$ 1,062</u>	<u>\$ 474</u>	<u>\$ 307</u>	<u>\$ -</u>	<u>\$ 1,285</u>	<u>\$ 6,487</u>
FUND EQUITY							
FUND BALANCE	\$ 105,138	\$ 28,994	\$ 20,560	\$ 5,693	\$ 6,148	\$ 18,824	\$ 185,357
TOTAL FUND EQUITY	<u>\$ 105,138</u>	<u>\$ 28,994</u>	<u>\$ 20,560</u>	<u>\$ 5,693</u>	<u>\$ 6,148</u>	<u>\$ 18,824</u>	<u>\$ 185,357</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 108,497</u>	<u>\$ 30,056</u>	<u>\$ 21,034</u>	<u>\$ 6,000</u>	<u>\$ 6,148</u>	<u>\$ 20,109</u>	<u>\$ 191,844</u>

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 SCHOOL DISTRICT MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2004

	<u>SCHOOL DISTRICT #1 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #2 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #5 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #9 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #12 MAINTENANCE FUND</u>	<u>SCHOOL DISTRICT #25 MAINTENANCE FUND</u>	<u>TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS</u>
REVENUES							
LOCAL SOURCES:							
AD VALORUM TAXES	\$ 67,502	\$ 20,001	\$ 16,903	\$ -	\$ -	\$ 14,410	\$ 118,816
FEEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-
INTEREST EARNINGS	689	220	141	45	36	130	1,261
OTHER	12,193	-	512	-	-	1,000	13,705
STATE SOURCES:							
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
RESTRICTED GRANTS	6,496	2,613	2,367	-	-	556	12,032
FEDERAL SOURCES:							
RESTRICTED GRANTS	-	-	-	-	-	-	-
TOTAL REVENUES	\$ 86,880	\$ 22,834	\$ 19,923	\$ 45	\$ 36	\$ 16,096	\$ 145,814
EXPENDITURES							
EDUCATION:							
INSTRUCTION:							
REGULAR PROGRAMS	\$ 3,956	\$ 153	\$ 1,292	\$ 300	\$ -	\$ 4,701	\$ 10,402
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-
OTHER INSTRUCTIONAL	5,220	3,000	550	-	-	-	8,770
SPECIAL PROGRAMS	-	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-	-
SUPPORT SERVICES:							
PUPIL SUPPORT	-	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	-	-	-	-	-	-	-
GENERAL ADMINISTRATION	2,479	743	631	-	-	517	4,370
SCHOOL ADMINISTRATION	18,052	7,094	3,505	2,278	-	3,322	34,251
BUSINESS ADMINISTRATION	-	-	-	-	-	-	-
PLANT SERVICES	26,351	4,521	8,889	-	105	6,366	46,232
STUDENT TRANSPORTATION	29	174	24	90	-	1,207	1,524
CENTRAL SERVICES	-	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-	-
COMMUNITY SERVICE	-	-	-	-	-	-	-

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 SCHOOL DISTRICT MAINTENANCE FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2004

	SCHOOL DISTRICT # 1 MAINTENANCE FUND	SCHOOL DISTRICT # 2 MAINTENANCE FUND	SCHOOL DISTRICT # 5 MAINTENANCE FUND	SCHOOL DISTRICT # 9 MAINTENANCE FUND	SCHOOL DISTRICT # 12 MAINTENANCE FUND	SCHOOL DISTRICT # 25 MAINTENANCE FUND	TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS
FACILITIES ACQUISITION /CONSTRUCTION	-	-	-	-	-	-	-
DEBT SERVICE	5,091	3,782	3,055	-	-	-	11,928
TOTAL EXPENDITURES	\$ 61,178	\$ 19,467	\$ 17,946	\$ 2,668	\$ 105	\$ 16,113	\$ 117,477
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 25,702	\$ 3,367	\$ 1,977	\$ (2,623)	\$ (69)	\$ (17)	\$ 28,337
OTHER FINANCING SOURCES							
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-	-	-
(USES)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 25,702	\$ 3,367	\$ 1,977	\$ (2,623)	\$ (69)	\$ (17)	\$ 28,337
FUND BALANCES AT BEGINNING OF YEAR	\$ 79,436	\$ 25,627	\$ 18,583	\$ 8,316	\$ 6,217	\$ 18,841	\$ 157,020
FUND BALANCES AT END OF YEAR	\$ 105,138	\$ 28,994	\$ 20,560	\$ 5,693	\$ 6,148	\$ 18,824	\$ 185,357

CATAHOULA PARISH SCHOOL BOARD
 HARRISONBURG, LOUISIANA
 DEBT SERVICE FUNDS

Combining Balance Sheet, June 30, 2004

	<u>DISTRICT #1</u>	<u>DISTRICT #2</u>	<u>DISTRICT #5</u>	<u>DISTRICT #9</u>	<u>TOTAL</u>
	<u>EHA</u>				
ASSETS					
CASH & EQUIVALENTS	\$ 6,524	\$ 6,818	\$ 6,555	\$ 158	\$ 20,055
INVESTMENTS	\$ 68,000	\$ 93,600	\$ 63,900	-	\$ 225,500
INTERFUND LOANS	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	-	-	-	-
INVENTORY	-	-	-	-	-
ACCOUNTS REC	283	344	338	-	965
TOTAL ASSETS	<u>\$ 74,807</u>	<u>\$ 100,762</u>	<u>\$ 70,793</u>	<u>\$ 158</u>	<u>\$ 246,520</u>
LIABILITIES AND EQUITY					
LIABILITIES					
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	-	-	-
DUE TO STATE	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	-	-
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND EQUITY					
FUND BALANCE	\$ 74,807	\$ 100,762	\$ 70,793	\$ 158	\$ 246,520
TOTAL FUND EQUITY	<u>\$ 74,807</u>	<u>\$ 100,762</u>	<u>\$ 70,793</u>	<u>\$ 158</u>	<u>\$ 246,520</u>
TOTAL LIABILITIES & FUND EQUITY	<u>\$ 74,807</u>	<u>\$ 100,762</u>	<u>\$ 70,793</u>	<u>\$ 158</u>	<u>\$ 246,520</u>

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
DEBT SERVICE FUNDS

SCHEDULE 6

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2004

	<u>DISTRICT # 1</u>	<u>DISTRICT #2</u>	<u>DISTRICT #5</u>	<u>DISTRICT # 9</u>	<u>TOTAL</u>
REVENUES					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ 94,528	\$ 111,787	\$ 118,088	\$ -	\$ 324,403
INTEREST EARNINGS	762	906	2,141	1	3,810
STATE SOURCES:	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-
FEDERAL SOURCES:	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-
TOTAL REVENUES	\$ 95,290	\$ 112,693	\$ 120,229	\$ 1	\$ 328,213
EXPENDITURES					
SUPPORT SERVICES:					
GENERAL ADMINISTRATION	\$ 3,470	\$ 4,150	\$ 4,404	\$ -	\$ 12,024
DEBT SERVICE	95,251	106,181	174,202	-	375,634
TOTAL EXPENDITURES	\$ 98,721	\$ 110,331	\$ 178,606	\$ -	\$ 387,658
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (3,431)	\$ 2,362	\$ (58,377)	\$ 1	\$ (59,445)
OTHER FINANCING SOURCES (USES)					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES(USES)	\$ -	\$ -	\$ -	\$ -	\$ -

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
DEBT SERVICE FUNDS

SCHEDULE 6

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2004

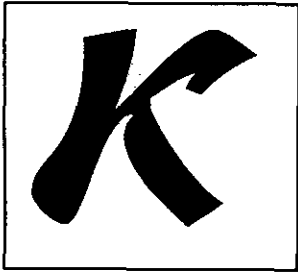
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$	(3,431)	\$	2,362	\$	(58,377)	\$	1	\$	(59,445)
FUND BALANCES AT BEGINNING OF YEAR		78,238		98,400		129,170		157		305,965
PRIOR PERIOD ADJUSTMENTS		-		-		-		-		-
FUND BALANCES AT END OF YEAR	\$	<u>74,807</u>	\$	<u>100,762</u>	\$	<u>70,793</u>	\$	<u>158</u>	\$	<u>246,520</u>

SCHEDULE 7

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

**Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2004**

Lillian S. Aplin	\$ 4,200
Joe A. Edwards	4,200
Charles House	4,200
Willie Manning	4,800
Clarence Martin	4,800
Dave Mays	4,800
Wayne Sanders	4,165
Dewey W. Stockman	4,200
Dorothy Watson	<u>4,680</u>
TOTAL	<u><u>\$40,085</u></u>



Roland D. Kraushaar
Certified Public Accountant

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

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the financial statements of the Catahoula Parish School Board as of and for the Year Ended June 30, 2004, and have issued my report thereon dated December 23, 2004. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

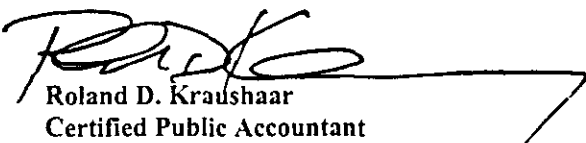
Compliance

As part of obtaining reasonable assurance about whether the Catahoula Parish School Board's financial statements are free of material misstatement, I 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 amount. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

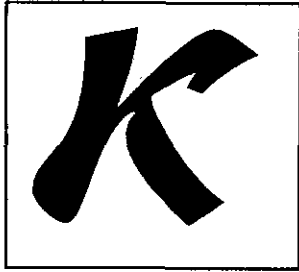
Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My 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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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


Roland D. Kraushaar
Certified Public Accountant

December 23, 2004



Roland D. Kraushaar
Certified Public Accountant

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Ph: (318) 445-9855 Fax: (318) 445-9882

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

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the compliance of the Catahoula 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, 2004. The Catahoula 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, regulation, contracts and grants applicable to each of its major federal programs is the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on the Catahoula Parish School Board's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 I 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 Catahoula Parish School Board's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Catahoula Parish School Board's compliance with those requirements.

In my opinion, the Catahoula 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, 2004.

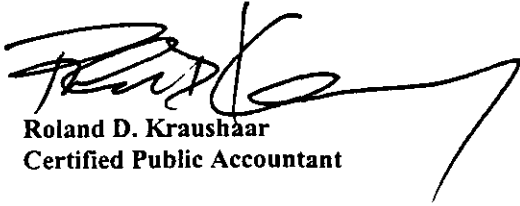
Internal Control Over Compliance

The management of the Catahoula 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 my audit, I considered the Catahoula 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 my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

My 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. I noted no matters

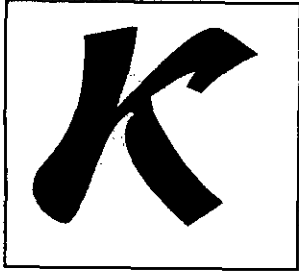
involving the internal control over compliance and its operation that I consider to be material weaknesses.

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

A handwritten signature in black ink, appearing to read 'Roland D. Kraushaar', with a long, sweeping horizontal stroke extending to the right.

Roland D. Kraushaar
Certified Public Accountant

December 23, 2004



Roland D. Kraushaar
Certified Public Accountant

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**INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AWARDS**

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the financial statements of the Catahoula Parish School Board as of and for the Year Ended June 30, 2004, and have issued my report thereon dated December 23, 2004. These financial statements are the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the financial statements of the Catahoula Parish School Board, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.


Roland D. Kraushaar
Certified Public Accountant

December 23, 2004

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Schedule of Federal Awards
For the Year Ended June 30, 2004

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>FEDERAL CFDA NUMBER</u>	<u>2004 EXPENDITURES</u>
United States Department of Agriculture		
Passed through Louisiana Department of Education:		
National School Lunch Program	10.555	\$ 385,791
School Breakfast Program	10.553	159,332
Passed through Louisiana Department of Agriculture and Forestry		
Total United States Department of Agriculture	10.500	<u>44,542</u>
		\$ 589,665
 United States Department of Education		
Direct Assistance:		
America 2000	84.303A	\$ 160,084
 Passed through Louisiana Department of Education:		
Educationally Deprived Children -		
Local Educational Agencies	84.010	900,097
Handicapped State Grants	84.027A	217,788
Federal Special Education Preschool	84.173A	5,692
Federal, State, and Local Partnerships for Educational Improvement	84.298A	12,005
In School Youth - Aspire	?? ?	46,723
Adult Education	84.002A	33,901
U.S. Childcare - Starting Points	93.558	92,533
Class Size Reduction	84.340A	146,890
Title IV Safe & Drug Free Schools	84.186A	12,507
Carl Perkins Vocational Education	84.048	46,114
Comprehensive School Reform	84.332A	53,950
Educational Technology	84.318X	24,003
Title II-A Training	84.367	195,628
Special Education State Program Improvement	84.323A	64,908
REAP	???	87,261
LPB Challenge	???	15,315
LASIP	???	5,734
America Reads	???	4,521
 Total United States Department of Education		 \$ 1,965,570
 Total Federal Funds		 \$ 2,555,235

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

**Notes to Schedule of Federal Awards
For the Year Ended June 30, 2004**

NOTE A - BASIS OF PRESENTATION

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

NOTE B - USDA COMMODITIES

Nonmonetary assistance provided through the United States Department of Agriculture and passed through the Louisiana Department of Agriculture is reported in the schedule at the fair market value of commodities received and consumed. At June 30, 2004, the value of unexpended commodities was \$ 4366.

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

**Statement of Findings and Questioned Costs
For the Year Ended June 30, 2004**

SECTION I - SUMMARY OF AUDITOR'S REPORTS

Financial Statements

Type of Auditor's Report Issued	Unqualified
Internal Control Over Financial Reporting:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported
Non-Compliance Material to Financial Statements Noted	No

Federal Awards

Internal Control Over Major Programs:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported

Type of Auditor's Report Issued on Compliance for Major Programs	Unqualified
--	-------------

Any Audit Findings Disclosed that are Required to be Reported in Accordance With Circular A-133, Section .510(a)	No
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Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.555	National School Lunch Program
84.010	Educationally Deprived Children - Local Educational Agencies

Dollar Threshold to Distinguish Between Type A and Type B Programs	\$300,000
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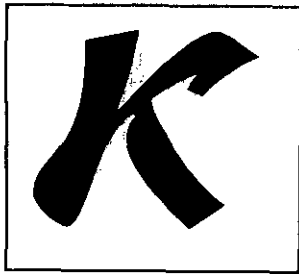
Auditee Qualified as Low-Risk Auditee?	Yes
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SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.



Roland D. Kraushaar
Certified Public Accountant

1406 Texas Avenue Alexandria, LA 71301
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**AGREED-UP PROCEDURES REPORT
ON SCHOOL BOARD PERFORMANCE MEASURES
Catahoula Parish School Board
Independent Accountant's Report
on Applying Agreed-Upon Procedures
to the Management of Catahoula Parish School Board.**

Catahoula Parish School Board
Harrisonburg, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Catahoula Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Catahoula Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings related to the accompanying schedules of supplemental information and are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

6. I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:

- Total General Fund Instructional Expenditures
- Total General Fund Equipment Expenditures
- Total Local Taxation Revenue
- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

Education Levels of Public School Staff (Schedule 2)

2. I reconciled the total number of full-time classroom teachers per the schedule "Experience of Public

Principals and Full-time Classroom Teachers” (Schedule –) to the combined total number of full-time classroom teachers per this schedule and to the school board supporting payroll records as of October 1.

3. I reconciled the combined total of principals and assistant principals per the schedule “Experience of Public Principals and Full-time Classroom Teachers” (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. I traced a random sample of 25 teachers to the individual’s personnel file and determined if the individual’s education level was properly classified on the schedule.

Number and Type of Public Schools (Schedule 3)

5. I obtained a list of schools by type as reported on the schedule. I compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. I obtained a list of full-time teachers,, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual’s personnel file and determined if the individual’s experience was properly classified on the schedule.

Public Staff Data (Schedule 5)

7. I obtained a list of all classroom teachers including their base salary, extra compensation, ant ROTC of rehired retiree status as well as fill-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual’s personnel file and determined if the individual’s salary, extra compensation, and fill-time equivalents were properly included on the schedule.
8. I recalculated the average salaries and full-time equivalents reported in the schedule.

Class Size Characteristics (Schedule 6)

9. I obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. I then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

The Graduation Exit Exam for the 21st Century (Schedule 8)

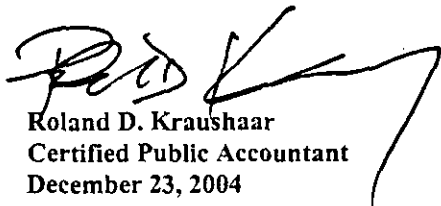
11. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

The IOWA Tests (Schedule 9)

12. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I preformed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Catahoula Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Roland D. Kraushaar
Certified Public Accountant
December 23, 2004

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 1
For the Year Ended June 30, 2004

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:		
Teacher and Student Interaction Activities:		
Classroom Teacher Salaries	\$3,868,426.00	
Other Instructional Staff Activities	\$254,564.00	
Employee Benefits	\$1,550,377.00	
Purchased Professional and Technical Services	\$12,983.00	
Instructional Materials and Supplies	\$243,231.00	
Instructional Equipment	\$8,728.00	
Total Teacher and Student Interaction Activities		\$5,938,309.00
Other Instructional Activities	\$22,936.00	
Pupil Support Activities	\$457,149.00	
Less: Equipment for Pupil Support Activities	<u>\$4,824.00</u>	
Net Pupil Support Activities		\$452,325.00
Instructional Staff Services	\$441,579.00	
Less: Equipment for Instructional Staff Services	<u>\$1,188.00</u>	
Net Instructional Staff Services		<u>\$440,391.00</u>
Total General Fund Instructional Expenditures		<u>\$6,831,025.00</u>
Total General Fund Equipment Expenditures		<u>\$10,057,697.00</u>

Certain Local Revenue Sources

Local T Constitutional Ad Valorem Taxes	\$121,707.00
Renewable Ad Valorem Tax	\$480,940.00
Debt Service Ad Valorem Tax	\$324,403.00
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	\$25,455.00
Sales and Use Taxes	\$1,508,810.00
Total Local Taxation Revenue	<u>\$2,461,315.00</u>
Local E Earnings from 16th Section Property	\$75,502.00
Earnings from Other Real Property	<u>\$1,145.00</u>
Total Local Earnings on Investment in Real Property	<u>\$76,647.00</u>
State R Revenue Sharing-Constitutional Tax	\$12,608.00
Revenue Sharing-Other Taxes	\$49,545.00
Revenue Sharing-Excess Portion	\$0.00
Other Revenue in Lieu of Taxes	<u>\$0.00</u>
Total State Revenue in Lieu of Taxes	<u>\$62,153.00</u>
Nonpublic Textbook Revenue	<u>\$0.00</u>
Nonpublic Transportation Revenue	<u>\$0.00</u>

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 2
For the Year Ended June 30, 2004

Education Levels of Public School Staff As of October 1, 2003

Category	Full-Time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Bachelor's Degree	86	60.14%	16	11.19%	0	0.00%	0	0.00%
Master's degree	22	15.38%	3	2.10%	4	40.00%	0	0.00%
Master's Degree + 30	14	9.79%	1	0.70%	5	50.00%	0	0.00%
Specialist in Education	1	0.70%	0	0.00%	1	10.00%	0	0.00%
Ph. D. or Ed. D.	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	123	86.01%	20	13.99%	10	100.00%	0	0.00%

**CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 3**

Number and Type of Public Schools For the Year Ended June 30, 2004

Type	Number
Elementary	3
Middle/Jr. High	2
Secondary	3
Combination	2
Total	10

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 4
For the Year Ended June 30, 2004

Experience of Public Principals and Full-Time Classroom Teachers As of
 October 1, 2003

	0-1 yr.	2-3 yrs.	4-10 yrs.	11-14 yrs.	15-19 yrs.	20-24 yrs.	25 + yrs.	Total
Assistant Principals	0	0	0	0	0	0	0	0
Principals	0	0	0	2	5	0	3	10
Classroom Teachers	32	12	27	15	10	19	28	143

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 5
For the Year Ended June 30, 2004

Public School Staff Data for the Year Ended June 30, 2004

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teacher's Salary including Extra Compensation	27934	27812
Average Classroom Teacher's Salary Excluding Extra Compensation	27691	27564
Number of Teacher Full-Time Equivalents (FTEs) used in Computation of Average Salaries	138	134

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 6
Class Size Characteristics As of October 1, 2003

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	74%	56	12%	9	14%	11	0%	0
Elementary Activity Classes	90%	9	10%	1	0%	0	0%	0
Middle/Jr. High	41%	28	55%	38	4%	3	0%	0
Middle/Jr. High Activity Classes	33%	4	17%	2	8%	1	42%	5
High	93%	181	6.5%	13	0.5%	1	0%	0
High Activity Classes	74%	17	17%	4	4.5%	1	4.5%	1
Combination	97%	60	0%	0	3%	2	0%	0
Combination Activity Classes	83%	5	0%	0	17%	1	0%	0

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 7
Louisiana Educational Assessment Program (LEAP) for the 21st Century
For the Year Ended June 30, 2003-2004

District Achievement Level Results	English Language Arts						Mathematics					
	2004		2003		2002		2004		2003		2002	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	5	4%	3	2%	5	3%	5	4%	7	5%	7	4%
Mastery	27	20%	34	28%	39	24%	32	24%	32	24%	22	13%
Basic	69	51%	71	54%	77	47%	48	35%	65	49%	83	50%
Approaching Basic	25	18%	15	11%	36	22%	37	27%	20	15%	37	22%
Unsatisfactory	10	7%	9	7%	8	5%	14	10%	8	6%	16	10%
Total	136		132		165		136		132		165	

District Achievement Level Results	Science						Social Studies					
	2004		2003		2002		2004		2003		2002	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	5	4%	11	8%	10	6%	1	1%	6	5%	0	0%
Mastery	28	21%	34	26%	27	16%	29	21%	32	24%	24	15%
Basic	83	61%	62	47%	94	57%	75	55%	77	58%	111	67%
Approaching Basic	13	10%	21	16%	33	20%	17	13%	11	8%	20	12%
Unsatisfactory	7	5%	4	3%	1	1%	14	10%	6	5%	10	6%
Total	136		132		165		136		132		165	

District Achievement Level Results	English Language Arts						Mathematics					
	2004		2003		2002		2004		2003		2002	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	1	1%	0	0%	2	2%	4	4%	5	4%	1	1%
Mastery	12	12%	17	14%	25	21%	7	7%	3	2%	8	7%
Basic	55	53%	54	45%	38	32%	67	64%	65	54%	54	46%
Approaching Basic	29	28%	34	28%	38	32%	20	19%	21	17%	29	25%
Unsatisfactory	7	7%	16	13%	15	13%	6	6%	27	22%	26	22%
Total	104		121		118		104		121		118	

District Achievement Level Results	Science						Social Studies					
	2004		2003		2002		2004		2003		2002	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	2%	0	0%	2	2%	3	3%	0	0%	1	1%
Mastery	24	23%	21	17%	16	14%	12	12%	14	12%	7	6%
Basic	48	46%	49	40%	48	41%	56	54%	50	41%	53	45%
Approaching Basic	24	23%	32	26%	29	25%	23	22%	33	27%	31	26%
Unsatisfactory	6	6%	19	16%	22	19%	10	10%	24	20%	25	21%
Total	104		121		117		104		121		117	

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 8
The Graduate Exit Exam for the 21st Century
For the Year Ended June 30, 2003-2004

District Achievement Level Results	English Language Arts						Mathematics					
	2004		2003		2002		2004		2003		2002	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	1	1%	2	2%	1	1%	8	9%	9	9%	8	6%
Proficient	17	19%	10	10%	16	13%	29	33%	26	27%	29	22%
Basic	45	51%	47	49%	63	51%	34	38%	25	26%	61	46%
Approaching Basic	24	27%	13	14%	33	27%	8	9%	12	13%	20	15%
Unsatisfactory	2	2%	24	25%	11	9%	10	11%	24	25%	14	11%
Total	89		96				89		96		132	

District Achievement Level Results	Science						Social Studies					
	2004		2003		2002		2004		2003		2002	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	4	5%	1	1%	5	5%	3	4%	2	2%	4	4%
Proficient	18	24%	24	21%	23	23%	14	18%	16	14%	16	16%
Basic	39	52%	55	48%	45	46%	52	68%	65	57%	53	54%
Approaching Basic	11	15%	24	21%	17	17%	7	9%	21	18%	19	19%
Unsatisfactory	3	4%	10	9%	8	8%	0	0%	10	9%	6	6%
Total	75		114		98		76		114		98	

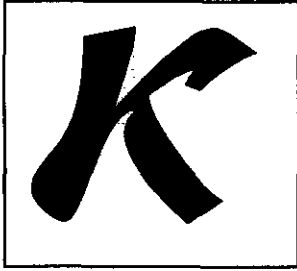
CATAHOULA PARISH SCHOOL BOARD

SCHEDULE 9

The Iowa Tests For the Year Ended June 30, 2003-2004

	Composite		
	2004	2003	2002
Test of Basic Skills (ITBS)			
Grade 3	66	62	62
Grade 5	64	59	53
Grade 6	54	46	62
Grade 7	62	59	61
Tests of Educational Development (ITED)			
Grade 9	48	45	54

Scores are reported by National Percentile Rank. A student's National Percentile Rank shows the student's relative position or rank as compared to a large, representative sample of students in the same grade from the entire nation. A student with a score of 72 indicates that the student scored the same or better than 72 percent of the students in the norm group.



Roland D. Kraushaar
Certified Public Accountant

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RECEIVED
LEGISLATIVE AUDITOR
05 FEB -7 AM 11:19

Mr. Ronald Lofton, Superintendent
Catahoula Parish School Board
P O Box 290
Harrisonburg, Louisiana 71340

Dear Mr. Lofton:

In connection with the audit of the financial statements of the Catahoula Parish School Board for the year ended June 30, 2004, I take this opportunity to make comments and suggestions relative to your operations.

Finding of Non-compliance: State law requires that audit reports be issued no later than six months after year end. In this case, the audit should have been released no later than December 31, 2004. The report was not released until February 2.

CAUSE: Although all fieldwork for this audit was completed prior, the report itself was not completed until January 30, 2005.

CORRECTIVE ACTION: In order to prevent future reports being filed late, all fieldwork should be scheduled beginning in October so that a completed draft report can be presented to the Finance Committee prior to the Christmas holidays.

I wish to thank you and your staff for all the cooperation and assistance I received during this examination.

Respectfully,



Roland D. Kraushaar

February 2, 2005