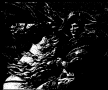


**-COMPREHENSIVE-**  
**ANNUAL FINANCIAL**  
**REPORT**

of the  
**BOSSIER PARISH SCHOOL BOARD**  
Benton, Louisiana  
For the Year Ended June 30, 2003



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

Release Date 1-21-04

**BOSSIER PARISH SCHOOL BOARD**  
**Benton, Louisiana**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

(Prepared Pursuant to GASB Statement No. 34  
"New Financial Reporting Model")

**FOR THE YEAR ENDED JUNE 30, 2003**

**Kenneth M. Wiggins**  
**President**

**Kenneth N. Kruihof**  
**Superintendent**

**Prepared by the Department of Finance**

**Frank Rougeau**  
**Director of Finance and Business Affairs**

**Reserve Parish School Board**  
**Table of Contents**

	<b>Page</b>
<b>INTRODUCTORY SECTION</b>	
Transmittal Letter	iiv
GFOA Certificate of Achievement for Excellence in Financial Reporting	v
ASBO Certificate of Excellence in Financial Reporting	vi
Organizational Chart	viii
Elected Officials	viii
Selected Administrative Officials	ix
 <b>FINANCIAL SECTION</b>	
	<b>Statement</b>
Independent Auditor's Report	1-2
Required Supplemental Information	3
Management's Discussion and Analysis (MD&A)	4-18
<b>Basic Financial Statements</b>	
Government-wide Financial Statements (GWFS)	
Statement of Net Assets	A 20
Statement of Activities	B 21
Fund Financial Statements (FFS)	
Governmental Funds:	
Balance Sheet	C 24-25
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets	D 26
Statement of Revenues, Expenditures, and Changes in Fund Balances	E 28-31
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	F 32
Proprietary Funds:	
Statement of Net Assets	G 33
Statement of Revenues, Expenses, and Changes in Fund Net Assets	H 34
Statement of Cash Flows	I 35
Fiduciary Funds:	
Statement of Assets and Liabilities	J 36
Notes to the Basic Financial Statements	
Index	37
Notes	38-39

(Continued)

**Bozler Parish School Board  
Table of Contents**

	<u>Table</u>	<u>Page</u>
<b>Required Supplemental Information</b>		54
Budgetary Comparison Schedule		55
General Fund	1-1	56
Sales Tax	1-2	57
Notes to Budgetary Comparison Schedule		58-59
<b>Supplemental Information</b>		60
Combining Nonmajor Governmental Funds - By Fund Type		61
Combining Balance Sheet - By Fund Type	2	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type	3	63
<b>NONMAJOR SPECIAL REVENUE FUNDS</b>		65
Combining Balance Sheet	4	66-67
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	5	68-69
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual		
Title I	6-1	70
Title VI	6-2	71
Title II	6-3	72
Title III	6-4	73
Title IV	6-5	74
Title V	6-6	75
Special Education	6-7	76
Preschool	6-8	77
Region VII Service Center	6-9	78
School Food Service	6-10	79

(Continued)

**Boonville Parish School Board  
Table of Contents**

	<u>Table</u>	<u>Page</u>
<b>Supplemental Information (Continued)</b>		
<b>NONMAJOR CAPITAL PROJECTS FUNDS</b>		
Combining Balance Sheet	7	81
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	8	82
<b>AGENCY FUNDS</b>		
Statement of Changes in Assets and Liabilities	9	84
Statement of Changes in Deposits Due Others	10	85
<b>CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS</b>		
Schedule by Source	11	87
Schedule by Function and Activity	12	88
<b>GENERAL</b>		
Schedule of Composition (Paid Board Members)	13	89
	<b>Table</b>	
<b>STATISTICAL SECTION</b>		
<b>Government-Wide Information:</b>		
Government-wide Expenses by Function	1	91
Government-wide Revenues	2	92
<b>Basic Information:</b>		
General Expenditures By Function - All Governmental Fund Types	3	93
General Revenues By Source - All Governmental Funds	4	94
Property Tax Levies and Collections	5	95
Assessed and Estimated Actual Value of Taxable Property	6	96
Property Tax Rates and Tax Levies - All Direct and Overlapping Governments	7	97
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt per Capita	8	98
Statement of Direct and Overlapping Debt	9	99
Computation of Legal Debt Margin	10	100
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	11	101
Revenue Bond Coverage - Sales Tax Bond	12	102
Demographic Statistics	13	103
Property Value, Construction and Bank Deposits	14	104
Principal Employers	15	105
Attendance Data	16	106
Schedule of Insurance in Force	17	107
Miscellaneous Statistical Data	18	108-109

(Continued)



# INTRODUCTORY SECTION



1803 • 2003  
Louisiana Purchase  
BICENTENNIAL





**BOSSIER PARISH SCHOOL BOARD**

P.O. Box 2000  
Baton Rouge, Louisiana 70804-2000  
Telephone: (504) 748-2500  
FAX: (504) 748-3044

**Kenneth H. Wiggins**  
Superintendent

**Kenneth H. Wiggins**  
President

**Transmitted Letter**

**Dr. Jack E. Isley**  
503 So. 81  
Bossier, La. 70601  
Home 1

December 23, 2000

**Henry L. Bess**  
24 Quince Drive  
Bossier, La. 70601  
Home 1

**Mr. Kenneth Wiggins, President  
and Board Members**  
Bossier Parish School Board  
Bossier, Louisiana

**George C. Cook**  
27 Holly Lane  
Bossier, La. 70601  
Home 1

**Donald A. Grigg**  
614 So. 101  
Bossier, La. 70601  
Home 1

Dear President and Members of the Board:

**Michael S. Thomas, II**  
434 Long St.  
Bossier, LA 70601  
Home 1

The Comprehensive Annual Financial Report of the Bossier Parish School Board, herein after referred to as the "School Board," for the fiscal year ended June 30, 2000, is hereby transmitted. This report has been prepared by following the guidelines recommended by the Association of School Business Officials International and the Government Finance Officers Association of the United States of America and Canada. This letter of transmittal is designed to complement the Management's Discussion and Analysis (MD&A) and should be read in conjunction with it.

**William C. Reynolds**  
24 Angiano Drive  
Bossier, LA 70601  
Home 1

**J. W. Burt**  
101 So. 101  
Bossier, La. 70601  
Home 1

**A. Management Responsibility**

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation including all disclosures, rests with the School Board. We believe this report, as presented, is accurate in all material aspects, and that it is presented in a manner that fairly sets forth the results of operations and financial position of the School Board. Further, all disclosures necessary to enable the reader to gain an adequate understanding of our system's financial affairs have been included.

**Kenneth H. Wiggins**  
1000 Cascade Place  
Bossier, LA 70601  
Home 1

**David C. Stinson**  
101 Olive Street  
Bossier, LA 70601  
Home 1

**B. Comprehensive Annual Financial Report**

The Comprehensive Annual Financial Report consists of three sections: the introductory section, the financial section and the statistical section.

**Julius Berry**  
202 Beverly Street  
Bossier, LA 70601  
Home 1

**Gary E. Darden**  
200 So. 101  
Bossier, LA 70601  
Home 1

**I. The Introductory Section.** This section includes this letter of transmittal, the School Board's organizational chart, recognition of elected officials of the School Board, and a list of selected administrative officials.

**Mark Capin**  
1017 Woodlawn Drive  
Bossier, LA 70601  
Home 1

- The Financial Section.** The School Board's financial statements and schedules are presented in accordance with the standards set forth by the Governmental Accounting Standards Board. The financial section consists of Management's Discussion and Analysis, basic financial statements, required supplemental information, and combining accounts and individual fund statements and schedules.

Combining account statements are presented when a School Board has more than one nonmajor fund of a given fund type. Various statements are also used to demonstrate finance-related legal and contractual compliance, present other information deemed useful, and provide details of data summarized in the financial statements.

- The Statistical Section.** Included in this section is data prepared from both accounting and non-accounting sources for the purpose of reflecting financial trends and fiscal capacity of the School Board, as well as other social and economic information. The data is presented for the past ten years.

The School Board provides a full range of educational services appropriate to grade levels pre-kindergarten through grade 12. These services include regular and enriched academic education, special education for handicapped children, and vocational education. They also include providing instructional personnel, instructional materials, instructional facilities, food service facilities, administrative support, business services, systems operations, plant maintenance and bus transportation. These basic services are supplemented by a wide variety of offerings in the fine arts and athletics.

### C. Reporting Entity

This report includes all entities or organizations that are required to be included in the School Board's reporting entity. The basic criteria for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a governmental entity's reporting entity is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and either the ability of the primary government to impose its will on the organization or if there is a financial benefit/loss relationship. In addition, an organization which is directly dependent on the primary government should be included in its reporting entity.

The financial statements present the Bossier Parish School Board (the primary government). Based on the above criteria, there are no component units included in the School Board's reporting entity.

### B. Economic Condition and Outlook

Bossier Parish is located in northwest Louisiana and is a part of the economic "hub" for this region. During 2000-2003, Bossier Parish has continued to experience a considerable level of new construction. The new commercial and residential construction are financial indicators of a stable economy. Tourist activity continues to be strong, primarily as a result of riverboat gaming.

Barksdale Air Force Base, which currently employs over 7,000 people in the area, remains as viable and active as it has in the past. The mission of Barksdale is still a major part of our national defense.

With the Red River connecting Bossier Parish to the city of Shreveport and Caddo Parish, the condition of the Shreveport economy directly and indirectly affects Bossier Parish. The economy of Shreveport continues to be stable. Growth experienced in retail sales, employment, and residential and commercial construction are evidence of this growth and stability. The continued expansion of the Caddo Bossier Port continues to have positive effects on the economy and provides a major link with other parts of the state. I-20 and I-49 continue to provide great access to the area. Riverboat gaming continues to make a significant contribution to the local economy.

Sales tax collections for the School Board continue to be stable and recorded 2000-2002 collections by \$154,282.

## **E. Major Operational or Financial Concerns**

Several issues such as teachers and support personnel pay, maintaining technology in our classrooms, and rising health costs are areas of concern. All of these issues influence our first priority, which is the instructional program for our students.

## **F. Single Audit**

The School Board is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget Circular No. A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit includes the Schedule of Expenditures of Federal Awards, findings and recommendations, if applicable, and auditors' reports on internal control and compliance with applicable laws, regulations, contracts and agreements. Douglas Parish School Board has contracted with an independent auditor to conduct the annual audit. Our independent auditor performed a single audit for the fiscal year ended June 30, 2003, and has issued the single audit report under a separate binder.

## **G. Internal Control**

The management of the School Board is responsible for establishing and maintaining a system of internal control. The objectives of a system of internal control are to provide reasonable assurance that School Board policy, administrative and accounting procedures, and grant administration procedures are fully implemented and are being adhered to. In addition, internal controls are designed to provide reasonable assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

All internal control evaluations occur within the above framework. We believe the School Board's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

As a part of the School Board's single audit, described earlier, tests are made to determine the adequacy of internal control, including that portion related to federal awards programs, as well as to determine that the School Board has complied with applicable laws and regulations. The results of the School Board's single audit for the fiscal year ended June 30, 2003, provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

## **H. Budgetary Control**

In addition, the School Board maintains budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the School Board. Activities of the general fund and special revenue funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function by fund. School Board policy provides that expenditures within a fund may not exceed appropriations by more than five percent. Revisions to the budget require School Board approval.

## **I. Cash Management**

Cash temporarily idle during the year was invested in demand deposits, certificates of deposits, and instruments issued by the United States Government or its Federal agencies. Deposits in financial institutions are also collateralized by instruments issued by the United States Government or Federal government agencies created by an act of Congress and insured by the Federal Deposit Insurance Corporation. The School Board earned interest revenue of \$402,600 for the fiscal year ended June 30, 2003. Interest was distributed as follows:

General Fund	\$346,030
Debt service	59,735
Senior Education Excellence Permanent	166,884
Other Governmental	28,181

## J. Risk Management

The School Board maintains a combination of self-insurance and stop-loss coverage to manage its risk of loss from property damage, theft, and claims against employees. The School Board is self-insured for group hospitalization.

**K. Independent Audit:** The report of our independent certified public accountants, Allen, Green & Williamson, LLP, follows as an integral component of this report. Their audit of the basic financial statements and accompanying combining and individual fund statements and schedules was performed in accordance with auditing standards generally accepted in the United States of America and, accordingly, included a review of the School Board's system of budgetary and accounting controls.



**L. Awards:** The Government Finance Officers Association (GFOA) of the United States and Canada issues a Certificate of Achievement for Excellence in Financial Reporting and the Association of School Business Officials International (ASBO) issues a Certificate of Excellence in Financial Reporting to governments for their Comprehensive Annual Financial Report (CAFR). To be awarded these certificates, a government must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose content conforms to program standards. Such reports must satisfy both accounting principles generally accepted in the United States of America and applicable legal requirements. These certificates are valid for a period of one year only. The School Board has received both certificates for each year, beginning with fiscal year ended June 30, 1999.

The School Board has received both certificates for each year, beginning with fiscal year ended June 30, 1999.

Management believes that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2000, which will be submitted to GFOA and ASBO for review, continues to conform to the principles and standards of such organizations.

**M. Acknowledgments:** It is our desire that this report contain the necessary information and data, which will provide a better understanding of the operations of the school system. It is further hoped that this report has been designed in a manner to be used as an administrative tool and general source of information so as to enhance our accountability.

Respectfully submitted,

*Kenneth N. Kruttschnitt*  
 Kenneth N. Kruttschnitt  
 Superintendent

*Frank Royce*  
 Frank Royce  
 Director of Finance and Business Affairs

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bossier Parish School  
Board, Louisiana**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2002

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems which comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Handwritten signature of Edward Haney in black ink.

President

Handwritten signature of Jeffrey R. Breen in black ink.

Executive Director

**ASSOCIATION OF SCHOOL, BUSINESS OFFICIALS  
INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to

**BOSSIER PARISH SCHOOL BOARD**

For its Comprehensive Annual Financial Report (CAFR)

For the Fiscal Year Ended June 30, 2003

Upon recommendation of the Association's Panel of Review which has judged the Report substantially conforms to principles and standards of ASBO's Certificate of Excellence Program

*Anthony J. ...*  
President

*Ann L. ...*  
Executive Director

Bozwin Public School Board

Organization Chart  
June 18, 2003



**Bozler Parish School Board**

**Elected Officials**

**June 26, 2000**

<b><u>Board Member</u></b>	<b><u>District</u></b>
Dr. Jack E. Bailey	1
Henry L. Bonn	2
George C. Fink	3
Ronald A. Griggs	4
Michael S. Messer, II	5
William C. Kostella	6
J. W. Slack	7
Kenneth M. Wiggins	8
Gloria C. Stanton	9
Julian Darby	10
Gary E. Dowden	11
Mark Korte	12



**Bozler Parish School Board**  
**Selected Administrative Officials**  
**June 28, 2003**

<b>Superintendent</b>	<b>Kenneth N. Knutson</b>
<b>Assistant Superintendent of Administration</b>	<b>D. C. Meehan</b>
<b>Assistant Superintendent of Curriculum and Academic Affairs</b>	<b>Ann Allred</b>
<b>Directors:</b>	
<b>Technology</b>	<b>Bill Allred</b>
<b>Special Education</b>	<b>Merita Gormanston</b>
<b>Student Services</b>	<b>Betty McConley</b>
<b>Maintenance/Purchasing</b>	<b>Kath Howard</b>
<b>Instructional Services</b>	<b>Sally Harris</b>
<b>Finance/Business Affairs/Insurance</b>	<b>Frank Fougere</b>
<b>Human Resources</b>	<b>Bill Tyson</b>







# ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS  
P. O. Box 2077

Monroe, LA 70201-9077

2714 Perdido Street

Monroe, LA 70201

Phone: (504) 333-4922

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Toll-free: (800) 714-6226

[www.allengreenw.com](http://www.allengreenw.com)

Tim Green, CPA

Heather Williamson, CPA

Ernest L. Allen, CPA  
(Retired)  
(504) - 333 - 4994

## INDEPENDENT AUDITORS' REPORT

**Board Members:**  
Bossier Parish School Board  
Bossier, Louisiana

**Basic Financial Statements.** We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Bossier Parish School Board as of and for the year ended June 30, 2003, which collectively comprise the School Board's basic financial statements, as listed in the table of contents. These basic financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our 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 of America. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the School Board as of June 30, 2003, 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.

In accordance with *Government Auditing Standards*, we have also issued under separate cover, our report dated December 23, 2003, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

**Required Supplemental Information.** The Management's Discussion and Analysis and the Budgetary-Comparison Schedules as listed in the table of contents, are not a required part of the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted primarily of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

**Supplemental Information** Our audit was performed for the purpose of forming opinions on the *basic financial statements* that collectively comprise the School Board's *basic financial statements*. The accompanying information identified in the table of contents as supplemental information is presented for purposes of additional analysis and is not a required part of the *basic financial statements*. Such information has been subjected to the auditing procedures applied in the audit of the *basic financial statements* and, in our opinion, is fairly stated, in all material respects, in relation to the *basic financial statements* taken as a whole.

**Other Information** The information identified in the table of contents as the Introductory and Statistical Sections are presented for purposes of additional analysis and is not a required part of the *basic financial statements* of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the *basic financial statements* and, accordingly, we express no opinion on it.

*Allen Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 23, 2003

**REQUIRED SUPPLEMENTAL INFORMATION**  
**MANAGEMENT'S DISCUSSION**  
**AND ANALYSIS (MD&A)**

**Bossier Parish School Board  
Bossier, Louisiana**

---

**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

---

The discussion and analysis of Bossier Parish School Board's financial performance provides an overall review of the School Board's financial activities for the fiscal year ended June 30, 2003. 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 transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the School Board's financial performance.

The Management's Discussion and Analysis (MD&A) is an element of the new reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999.

## **FINANCIAL HIGHLIGHTS**

Key financial highlights for the fiscal year ended June 30, 2003, are as follows:

Governmental funds reported a net change excess of \$6,921,468 which includes an excess in the general fund of \$6,143,881. Various capital projects funds reflected a net deficiency of \$335,112 as money was spent on school improvements from prior years' reserves.

Total revenues for all governmental funds increased \$5,463,772. This was due largely to additional state Minimum Foundation Program payments.

Total spending for all programs was \$121,042,518. Most of the School Board's taxes and state Minimum Foundation Program funds were used to support the net cost (after deducting restricted grants and fees-charged to users) of these six areas: regular program instruction - \$44,623,197; special programs instruction - \$13,814,808; student transportation - \$6,840,144; plant services - \$10,772,821; other instructional - \$9,583,303 and school food services - \$7,689,739.

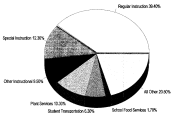
Bossier Parish School Board  
Bossier, Louisiana

---

Management's Discussion and Analysis (MD&A)  
June 30, 2003

---

Governmental Activities  
Net Cost of Services  
For the Year Ended June 30, 2003





**Bossier Parish School Board  
 Bossier, Louisiana**

---

**Management's Discussion and Analysis (MD&A)  
 June 30, 2003**

---

**USING THIS COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so that the reader can understand Bossier Parish School Board as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Assets and the Statement of Activities provide information about the activities of the School Board as a whole, presenting both an aggregate view of the School Board's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. These statements tell how services were financed in the short-term as well as what remains for future spending. Fund statements also may give some insights into the School Board's overall financial health. Fund financial statements report the School Board's operations in even detail than the government-wide financial statements by providing information about the School Board's most significant funds – such as the School Board's General Fund, School Food Service Fund, and the Workers' Compensation Fund. The remaining statement – the Statement of Fiduciary Net Assets presents financial information about activities for which the School Board acts solely as an agent for the benefit of students and parents.

<p><b>Comprehensive Annual Financial Report</b></p>
---

<p><b>Introductory Section</b></p>
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<p>Transmittal Letter Certificates of Excellence in Financial Reporting Organizational Chart Elected Officials and Selected Administrative Officers</p>
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<p><b>Financial Section</b></p>
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<p>(Details outlined in the next chart)</p>
---

<p><b>Statistical Section</b></p>
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<p>Ten Years of Historical Financial Operating Data Ten Years of Property Tax Rates, Tax Levies, and Collections Bonded Debt Information (Including Bonded Debt Per Capita and Computation of Legal Debt Margins) Property Values, Construction and Bank Deposits Principal Employers and Ad Valorem Taxpayers Demographics and Attendance Data</p>
---

Bozler Parish School Board  
Baton Rouge, Louisiana

Management's Discussion and Analysis (MD&A)  
June 30, 2003

*Financial Section*

Required Supplemental Information

Management's Discussion & Analysis (MD&A)

Basic Financial Statements

Government-wide  
Financial Statements



Fund  
Financial Statements

Notes to the Basic Financial Statements

Required Supplemental Information

Budgetary Information for Major Funds

Supplemental Information

Nonmajor Funds Combining Statements & Budgetary Information  
Agency Funds Statements Schedule  
Capital Assets Used in the Operation of Governmental Funds  
Schedule of Compensation Paid Board Members

Our auditors have provided assurance in their independent auditor's report, located immediately preceding this Management's Discussion and Analysis, that the Basic Financial Statements are fairly stated. The auditors have also provided varying degrees of assurance regarding the Required Supplemental Information and the Supplemental Information identified above. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

The School Board assumes full responsibility for the accuracy of the Introductory and Statistical Sections as they were prepared without the assistance of the independent auditors.

**Bossier Parish School Board**  
**Bossier, Louisiana**

---

**Management's Discussion and Analysis (MD&A)**  
**June 30, 2003**

---

## **REPORTING THE SCHOOL BOARD AS A WHOLE**

### *The Statement of Net Assets and the Statement of Activities*

While these documents contain the large number of funds used by the School Board to provide programs and activities, the view of the School Board as a whole looks at all financial transactions and asks the question, "How did the School Board do financially during the fiscal year ended June 30, 2003?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting method used by most private-sector companies. This basis of accounting considers all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School Board's net assets – the difference between assets and liabilities, and changes in those assets. This change in net assets is important because it tells the reader that, for the School Board as a whole, the financial position of the School Board has improved or diminished. The relationship between revenues and expenses is the School Board's operating results. However, the School Board's goal is to provide services to its students, not to generate profits as commercial entities do. One must consider many other non-financial factors, such as the quality of the education provided and the safety of the schools to assess the overall health of the School Board.

The Statement of Net Assets and Statement of Activities report the following activity for the School Board:

**Governmental activities** – All of the School Board's services are reported here, including instruction, plant services, transportation, and food services. Property taxes, sales taxes, Minimum Foundation Program Funds, and state and federal grants finance most of these activities.

## **REPORTING THE SCHOOL BOARD'S MOST SIGNIFICANT FUNDS**

### ***Fund Financial Statements***

The School Board's fund financial statements, which begin on page 24, provide detailed information about the most significant funds – not the School Board as a whole. Some funds are required to be established by state law and by local covenants. However, the School Board establishes many other funds to help it control and manage money for particular purposes (like the School Food Service) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (for example grants received from the U.S. Department of Education). The School Board's governmental funds use the following accounting approach:

**Governmental funds** – Most of the School Board's activities are reported in governmental funds, which focus on how money flows into and out of funds and the balances left at year-end that are available for spending in future periods. They are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School Board's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School Board's programs. The relationship (or difference) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds is reconciled in Statements D and F.

**Proprietary funds** – When the School Board charges customers for the services it provides – whether to outside customers or to other units of the School Board – those services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and the Statement of Activities. In fact, enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. The School Board uses internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the School Board's other programs and activities – the employee group health fund.

## **THE SCHOOL BOARD AS TRUSTEE**

### ***Reporting the School Board's Fiduciary Responsibilities***

The School Board is the trustee, or *fiduciary*, for its student activities funds and the scholarship fund. All of the School Board's fiduciary activities are reported in separate Statements of Fiduciary Net Assets on page 26. These activities are excluded from the School Board's other financial statements because the School Board cannot use these assets to finance its operations. The School Board is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Rosier Parish School Board  
Baton Rouge, Louisiana**

**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

**THE SCHOOL BOARD AS A WHOLE**

The School Board's net assets were \$54,690,897 as June 30, 2003. Of this amount, \$1,513,896 was for unrestricted net assets. Restricted net assets are reported separately to show legal constraints from debt covenants and enabling legislation that limit the School Board's ability to use these net assets for day-to-day operations. The analysis below focuses on the net assets (Table 1) and change in net assets (Table 2) of the School Board's governmental activities.

**TABLE 1  
Net Assets (in millions)  
June 30,**

	<u>Governmental Activities</u>		<u>Total Percentage Change 2002-2003</u>
	2003	2002	
Current and other assets	33.6	27.6	21.7
Restricted assets	11.0	9.5	15.7
Capital assets	22.4	24.8	( 4.9)
Total assets	67.0	61.9	8.2
Current and other liabilities	14.8	14.3	3.5
Long-term liabilities	27.4	28.8	- 5.2
Total liabilities	42.2	43.1	( 2.1)
Net assets			
Invested in capital assets, net of related debt	23.3	25.4	( 8.3)
Restricted	15.8	14.0	12.9
Unrestricted	1.9	2.5	( 23.1)
Total net assets	41.0	41.9	( 2.1)

The \$5,157,896 in unrestricted net assets of governmental activities represents accumulated results of all past years' operations. It means that if the School Board had to pay off all of its debt today (including all of its non-capital liabilities (compensated absences for example), there would be a surplus of \$1,513,896.

The net assets for the School Board increased by \$7,842,146 during the fiscal year ended June 30, 2003. This increase was caused by several factors, the most important being the increase in the Minimums Foundation Program, and the increase in other general revenues.

The results of this year's operations for the School Board as a whole are reported in the Statement of Activities on page 21. Table 2, on the next page, takes the information from that Statement, rounds off the numbers, and rearranges them slightly so that the reader can see total revenues for the year.

**Bossier Parish School Board  
Bossier, Louisiana**

**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

**Table 2  
Changes in Net Assets (in millions)  
Fiscal Years Ended June 30,**

	2002	2003	Total Percentage Change 2002-2003
<b>Revenue:</b>			
<i>Program Revenue</i>			
Charges for Services	2.2	2.2	0.00
Operating Grants and Contributions	12.8	14.1	(9.32)
<i>General Revenue</i>			
Ad Valorem Taxes	58.6	19.3	7.34
Sales Taxes	22.6	21.3	0.00
State Equalization	82.2	59.4	4.71
BEEP (Gaming Revenues)	1.5	1.6	(8.23)
Other General Revenues	6.8	3.3	81.80
<b>Total Revenue</b>	<b>127.9</b>	<b>122.4</b>	<b>-4.48</b>
<b>Function/Program Expenses:</b>			
<i>Instruction</i>			
Regular Programs	45.8	40.5	3.43
Special Programs	15.7	15.3	3.29
Other Instructional Programs	99.0	9.7	3.06
<i>Support Services</i>			
Student Services	5.0	4.8	4.17
Instructional Staff Support	7.1	3.2	(1.39)
General Administration	1.4	1.9	(26.32)
School Administration	7.5	7.9	(5.06)
Business Services	0.1	1.2	(8.33)
Plant Services	18.8	18.6	1.89
Student Transportation Services	8.7	6.8	1.52
Central Services	8.9	9.4	0.88
Food Services	7.3	7.6	1.32
Community Services Programs	0.3	0.2	39.08
Interest on Long-Term Debt	0.9	1.0	(18.89)
<b>Total Expenses</b>	<b>120.2</b>	<b>118.4</b>	<b>1.32</b>
<b>Increase (Decrease) in Net Assets</b>	<b>7.7</b>	<b>-0.0</b>	<b>92.58</b>
<b>Net Assets - Beginning</b>	<b>47.0</b>	<b>43.0</b>	<b>9.30</b>
<b>Net Assets - ending</b>	<b>54.7</b>	<b>43.0</b>	<b>18.38</b>

**Bossier Parish School Board  
Bossier, Louisiana**

**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

**Revenue by Source - Governmental Activities**



**Revenue by Source – Governmental Activities**

- Grants and Contributions Not Restricted to Specific Programs:** The single largest source of revenue to the Bossier Parish School Board for grants and contributions not restricted to a specific program is the State Equalization or commonly called the Minimum Foundation Program (MFP). The MFP distribution is based on a formula adopted by the Louisiana Board of Elementary and Secondary Education and approved by the Louisiana Legislature. The chart below lists the actual increases or decreases in MFP funds for the past three years.

Fiscal Year	School		Total MFP	Increase	
	General	Food Service			
2000-2001	\$25,667,108	\$1,251,988	\$26,919,096	\$2,781,219	5.1%
2001-2002	37,138,944	1,879,084	39,018,028	2,498,452	4.8%
2002-2003	60,455,779	1,731,214	62,186,994	2,797,156	4.7%

In FY 2002-03, the School Board received \$62,186,994 or 48.65% of its total revenues from the MFP. These revenues are deposited in the General Fund and the School Food Service Fund only. Most of the \$2,797,156 or 4.7% increase was used for salary increases.

**Bossier Parish School Board**  
Bossier, Louisiana

**Management's Discussion and Analysis (MD&A)**  
**June 30, 2003**

- Sales and Use Tax Revenues:** Sales and use tax revenues are the second largest source of revenues for the Bossier Parish School Board. A 1.5% sales tax rate is levied upon the sale and consumption of goods and services within the parish. The chart below lists the sales and use tax revenues for the past three years.

<b>Fiscal Year</b>	<b>Sales Tax</b>	<b>Amount</b>	
2000-2001	\$21,494,446	\$2,291,719	11.4%
2001-2002	22,450,848	46,094	0.2%
2002-2003	22,693,125	154,285	0.7%

All sales and use tax revenues are deposited into the Sales Tax Fund from which it is transferred to fund primarily the operations of the School Board. This represents 17.88% of the total revenues received. Sales tax revenue received in fiscal 2003 has remained consistent with the amount received in the previous year.

- Ad Valorem Tax Revenues:** Ad valorem tax revenues, also called property tax revenues, are the third largest source of revenue for the School Board. Ad valorem collections are based upon the number of mills (assessed annually by the School Board) and the taxable assessed value (established by the Bossier Parish Tax Assessor), subject to the limitations approved by the voters and the Louisiana Legislature. The chart below lists the ad valorem tax deposits for the past three years.

<b>Fiscal Year</b>	<b>General</b>	<b>Debt Service</b>	<b>Total Ad Valorem</b>		<b>Amount (Increase)</b>	
			<b>Taxes</b>	<b>Increase (Decrease)</b>		
2000-2001	\$13,483,297	\$1,387,628	\$17,070,925	\$1,981,588	13.1%	
2001-2002	15,643,483	1,408,687	19,282,173	2,211,247	13.0%	
2002-2003	18,339,940	1,331,208	20,551,148	1,278,976	6.6%	

In FY 2002-03, the School Board deposited \$20,551,148 of ad valorem tax revenues into the General Fund and the Debt Service Fund. This represents 36.08% of the total revenues received. Ad valorem tax revenues in FY 2002-03 increased in the General Fund as a result of new construction added to the tax rolls.

- Operating Grants and Contributions:** Operating grants and contributions are the fourth largest source of revenue for the School Board. This revenue type is primarily comprised of federal grants with some state grants included. These grants and contributions are specifically restricted to certain programs, and therefore, are netted against the costs of these programs to show a true net cost. The chart below shows the operating grants and contributions by fiscal source.

<b>Fiscal Year</b>	<b>General</b>	<b>Nonmajor Special Revenue</b>	<b>Total</b>	<b>Amount</b>	
2000-2001	\$3,363,163	\$7,992,884	\$11,356,047	\$608,412	4.8%
2001-2002	3,261,580	8,874,866	14,136,446	981,204	7.2%
2002-2003	6,499,122	9,790,249	16,289,371	2,149,513	13.2%

In FY 2002-03, the School Board received \$16,289,371 in operating grants and contributions. The 13.2% increase in FY 2002-03 is the result of increased Title I program funding and increased IDEA funding.



**Bozler Parish School Board  
Benton, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

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**Program Expenses and Revenues – Governmental Activities**

Expenses are classified by functions/programs. The related revenues are comprised of specific charges for the services and operating grants and contributions received to offset the expenses for the specific program.

Instruction services for fiscal 2003 totaled \$78,832,405, 58.94% of total expenditures. The remaining captions above are considered support services and relate to those functions that support the instructional services provided, such as administration, transportation, food services, and plant services. Support services for fiscal 2003 totaled \$48,475,196, 48.32% of total expenditures.

The remaining expenditures of \$88,187, 0.79% of total expenditures consists of interest expense on long-term obligations.

The program revenues for fiscal 2003 directly related to these expenses totaled \$14,976,808 which resulted in net program expenses of \$165,345,664. These net program expenses are funded by general revenues of the School Board.

Revenues for the School Board increased 4.4% from the previous year due mainly to additional Minimum Foundation Program funds from the State of Louisiana and increased Federal grants. The increase in expenditures of 1.2% was attributed largely to increase in benefit costs for personnel.

**Bossier Parish School Board  
Bossier, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

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**Governmental Activities**

As reported in the Statement of Activities, the cost of all governmental activities this year was \$130,215,671.

The table below presents the cost of each of the School Board's six largest functions – regular instructional programs, special instructional programs, other instructional, plant services, student transportation services, and food services, as well as each program's net cost (total cost less revenues generated by the activities). As discussed above, net cost shows the financial burden that was placed on the School Board's taxpayers by each of these functions. Providing this information allows the analysis of the cost of each function in comparison to the benefits provided by that function.

	<b>Fiscal Year Ended June 30, Government Activities (in millions)</b>							
	<u>Total Cost of Services</u>		<u>Total Percentage Change</u>		<u>Net Cost of Services</u>		<u>Total Percentage Change</u>	
	<u>2003</u>	<u>2002</u>	<u>2003-2002</u>		<u>2003</u>	<u>2002</u>	<u>2003-2002</u>	
Regular programs	45.14	43.54	3.67		41.37	38.19		3.21
Special programs	15.67	13.13	3.40		12.96	13.15		(2.92)
Other instructional	10.09	9.71	1.38		9.65	8.55		10.37
Plant services	10.84	18.68	2.26		10.79	18.58		1.88
Student transportation services	8.68	8.80	0.91		6.65	6.80		3.81
Food services	7.71	7.59	1.58		1.93	2.09		(7.68)
All Other	<u>24.13</u>	<u>25.15</u>	14.17		<u>21.45</u>	<u>22.87</u>		(9.99)
<b>Totals</b>	<u>128.32</u>	<u>118.78</u>	1.97		<u>102.22</u>	<u>102.86</u>		3.13

Regular programs, special programs, and other instructional increases are due to an increase in salaries and a large increase in benefits/insurance. Student transportation services increased due to the purchase of additional buses, the increased cost of gas/tire and additional payments to the self-insured employer group health fund for claim liabilities.

For the fiscal year ending June 30, 2003, the School Board experienced an increase in net assets of \$7,761,468. Actual revenues for the general fund was \$5,427,726 more than originally budgeted, while expenditures also increased \$349,961 over the amounts budgeted.

**Basile Parish School Board  
Baton Rouge, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

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## **THE SCHOOL BOARD'S FUNDS**

As the School Board completed this year our governmental funds reported a combined fund balance of \$27,273,713, which is an increase of \$8,922,460 from last year. The primary reasons for these increases are:

General fund experienced an increase in fund balance of \$6,143,861. Revenues increased \$2,797,034 from additional state Minimum Foundation Program payments and ad valorem taxes increased \$1,276,976. The expenditures in the general fund remained stable.

As June 30, 2003, the School Board had \$18,834,897 in reserves of fund balances. Of the fund balance reserved, \$4,334,881 were collections of ad valorem taxes reserved for payment of long-term debt; \$10,986,120 were reserved for institutional enhancement; \$134,867 were reserved for inventory on hand at the year end; \$141,835 were reserved for prepaid items, and \$3,121,793 were reserved for contingencies.

### ***General Fund Budgetary Highlights***

Over the course of the year, the School Board revises its budget as it attempts to deal with unexpected changes in revenues and expenditures. The final amendment to the budget was actually adopted after the end of the year which is not prohibited by state law. (A schedule showing the School Board's original and final budget amounts compared with amounts actually paid and received is provided in our annual report on page 58.)

There were significant revisions made to the 2002-2003 general fund-original budget. Budgeted revenues were increased \$3,343,217 due largely to an increase in ad valorem tax. Budgeted expenditures were increased because of the increase in budgeted revenues.

**Bossier Parish School Board  
Bossier, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

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## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

At June 30, 2003, the School Board had \$52,442,520 (net of accumulated depreciation) invested in a broad range of capital assets, including land, buildings, and furniture and equipment. This amount represents a net decrease (including additions, deductions and depreciation) of \$2,372,927, or 4.3 percent, from last year.

#### **Capital Assets at June 30, (in millions)**

	<b>Governmental Activities</b>	
	<b>2003</b>	<b>2002</b>
Land	\$ 8.6	\$ 9.4
Buildings	45.1	46.2
Furniture and equipment	5.0	5.9
Transportation equipment	1.7	1.8
<b>Totals</b>	<b>\$52.4</b>	<b>\$54.9</b>

This year's additions of \$2,516,437 included six school buses, building improvements, and various computer-related and vocational equipment.

More detailed information about our capital assets is presented in Note 6 to the financial statements.

### **Debt**

At the end of this year, the School Board had \$14,358,000 in bonds outstanding versus \$15,225,000 last year, a decrease of 4.3 percent. The School Board also incurred new debt, a capital lease for \$287,150 used to purchase a new mainframe. The outstanding debts consisted of:

#### **Outstanding Debt at June 30, (in millions)**

	<b>Governmental Activities</b>	
	<b>2003</b>	<b>2002</b>
Payable	\$14.8	\$13.2
Notes Payable	0.3	0.4
Certificates of Indebtedness	0.1	2.0
QSAB Loan Payable	2.8	3.0
Capital Lease	0.8	1.2
<b>Total</b>	<b>\$20.2</b>	<b>\$21.8</b>

**Booster Parish School Board  
Baton Rouge, Louisiana**

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**Management's Discussion and Analysis (MD&A)  
June 30, 2003**

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The School Board maintains a bond rating of "A2" from Moody's and a "A-" from Standard & Poor's for its general obligation bonds. The state limits the amount of general obligation debt that can be issued to 35 percent of the assessed value of all taxable property within the School Board's corporate limits. The School Board's net bonded general obligation debt of \$10,025,119 (total bonded debt of \$14,568,000 less assets in debt service funds of \$4,542,881) is significantly below this \$178,611,248 statutory-imposed limit.

Net general obligation bonded debt	\$10,025,119
Ratio of net debt to total assessed value	1.9%
Net debt per capita	\$180

Other obligations include accrued vacation pay and sick leave. We present more detailed information about our long-term liabilities in Note 12 to the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS**

The School Board is financially strong with a total fund balance in the governmental funds of \$13,275,793 at June 30, 2003.

The budget for the 2003-2004 year includes a conservative 2% increase in budgeted revenues and a 4% decrease in budgeted expenditures. The increase in budgeted revenues is primarily due to an increase in Minimum Foundation Program funding, additional interest forest fund revenue and anticipated loan proceeds to be used for major remodeling projects on several schools. The decrease in budgeted expenditures is largely due to a decrease in student transportation.

## **CONTACTING THE SCHOOL BOARD'S FINANCIAL MANAGEMENT**

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School Board's finances and to show the School Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Frank Kaspian, Director of Finance and Business Affairs, at Booster Parish School Board, 316 Sibley Street, Baton Rouge, LA 70805, telephone number (504) 549-5688.

**BASIC FINANCIAL STATEMENTS:  
GOVERNMENT-WIDE  
FINANCIAL STATEMENTS (GWFS)**

## BOSSIER PARISH SCHOOL BOARD

## STATEMENT OF NET ASSETS

June 30, 2004

Statement 2

	<u>GOVERNMENTAL</u>
	<u>ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 20,475,439
Receivables (net)	4,700,421
Inventory	134,881
Prepaid items	100,814
Bond insurance costs, net of accumulated amortization	82,890
Restricted assets:	
Cash and cash equivalents	595,027
Investments	10,471,127
Receivables	157,548
Capital assets:	
Land	507,488
Exhaustible capital assets, net of depreciation	<u>21,889,581</u>
<b>TOTAL ASSETS</b>	<u>68,068,118</u>
<b>LIABILITIES</b>	
Accounts payable	14,212,878
Deferred revenues	108,820
Payable from restricted assets - accounts payable	55,000
Interest payable - bonds and certificates of indebtedness	203,574
Long-term liabilities:	
Due within one year	2,718,040
Due in more than one year	<u>20,820,874</u>
<b>TOTAL LIABILITIES</b>	<u>48,207,286</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	20,275,650
Restricted for:	
Food service	4,838,771
Instructional enhancement	
Expensible	138,743
Nonexpensible	43,700,800
Unrestricted	<u>3,820,000</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 68,068,118</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

## BOSSIER PARISH SCHOOL BOARD

STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2008

Statement 2

FUNCTIONS/PROGRAMS	PROGRAM REVENUES			NET EXPENSES	
	CHARGES FOR	OPERATING	GRANTS AND	REVENUES AND	
	EXPENSES	SERVICES	CONTRIBUTIONS	CHARGES IN	
				NET ASSETS	
<b>Governmental activities:</b>					
<b>Instruction:</b>					
Regular programs	\$	45,148,188	\$	3,875,740	\$ (41,272,448)
Special programs		18,889,888		2,704,792	(16,185,096)
Other instructional programs		18,848,271		103,028	(18,745,243)
<b>Support services:</b>					
Student services		4,888,848		711,728	(4,177,120)
Instructional staff support		7,033,870		1,486,792	(5,547,078)
General administration		1,383,881		514,821	(869,060)
School administration		7,497,158		300	(7,496,858)
Business services		1,133,883		84,478	(1,049,405)
Plant services		18,835,881		48,854	(18,787,027)
Student transportation services		4,883,388		7,208	(4,876,180)
Catering services		843,470			(843,470)
<b>Food services:</b>		7,714,408	\$	2,173,871	(5,540,537)
<b>Community service programs</b>		288,303			(288,303)
<b>Interest on long-term debt</b>		888,187	\$		(888,187)
<b>Total Governmental Activities</b>		<b>128,218,872</b>	<b>\$</b>	<b>12,296,732</b>	<b>(115,922,084)</b>
<b>General revenues:</b>					
<b>Taxes:</b>					
Ad valorem taxes levied for general purposes				1,508,248	
Ad valorem taxes levied for debt service purposes				1,132,108	
Ad valorem taxes levied for maintenance and repair				4,298,827	
Ad valorem taxes levied for salaries and benefits				12,874,827	
Sales taxes levied for salaries, benefits, and general				20,888,128	
State revenue sharing				542,288	
<b>Grants and contributions not restricted to specific programs:</b>					
Minimum Foundation Program				60,268,884	
Other state				2,088,728	
BEPF (Sharing revenues)				1,804,887	
Interest and investment earnings				622,883	
Miscellaneous				2,000,422	
<b>Total general revenues</b>				<b>112,887,218</b>	
<b>Changes in net assets</b>				<b>7,642,188</b>	
<b>Net assets - beginning</b>				<b>47,638,885</b>	
<b>Net assets - ending</b>				<b>\$ 55,281,073</b>	

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.



**Bossier Parish School Board**  
**Bossier, Louisiana**



**BASIC FINANCIAL STATEMENTS:  
FUND FINANCIAL STATEMENTS (FFS)**

**BORNER PARISH SCHOOL BOARD**

**GOVERNMENTAL FUNDS**

Balance Sheet

June 30, 2009

	<u>GENERAL</u>	<u>SALES TAX</u>	<u>DEBT SERVICE</u>	<u>BORNER EDUCATION ENHANCEMENT</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 10,032,267	\$ 1,054,000	\$ 4,504,040	\$ 0
Cash and cash equivalents -				
Restricted	0	0	0	108,007
Investments	0	0	0	18,471,127
Receivables	3,033,749	2,170,328	30,856	157,018
Interfund receivables	8,076,498	0	0	21
Inventory	0	0	0	0
Prepaid items	141,018	0	0	0
	<u>22,089,498</u>	<u>4,224,328</u>	<u>4,534,896</u>	<u>18,904,833</u>
<b>TOTAL ASSETS</b>	<u>22,089,498</u>	<u>4,224,328</u>	<u>4,534,896</u>	<u>18,904,833</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other				
payables	11,526,690	138,892	0	68,668
Other payables	108,300	0	0	0
Interfund payables	4,404,112	3,847,419	0	3,507
Deferred revenue	0	0	0	0
	<u>16,039,102</u>	<u>4,986,311</u>	<u>0</u>	<u>72,175</u>
<b>Total Liabilities</b>	<u>16,039,102</u>	<u>4,986,311</u>	<u>0</u>	<u>72,175</u>
<b>Fund Balances:</b>				
Reserved for:				
Encumbrances	1,121,300	0	0	0
Debt Service	0	0	4,504,040	0
Inventory	0	0	0	0
Instructional enhancement	0	0	0	10,800,335
Prepaid items	141,819	0	0	0
Unreserved, reported in:				
Special Revenue Funds	0	0	0	0
Capital/Project Funds	0	0	0	0
Undesignated	8,396,479	0	0	0
	<u>9,559,698</u>	<u>0</u>	<u>4,504,040</u>	<u>10,800,335</u>
<b>Total Fund Balances</b>	<u>9,559,698</u>	<u>0</u>	<u>4,504,040</u>	<u>10,800,335</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 25,598,800</u>	<u>\$ 4,986,311</u>	<u>\$ 4,534,896</u>	<u>\$ 18,904,833</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Statement C**

	<b>OTHER</b>		
	<b>GOVERNMENTAL</b>	<b>TOTAL</b>	
\$	5,004,000	\$	28,478,478
	0		800,807
	0		10,471,107
	940,000		4,860,000
	1,087,500		6,874,000
	134,087		134,087
	<u>9,161</u>		<u>180,214</u>
	<u>5,734,000</u>		<u>31,289,704</u>
	1,704,078		13,484,043
	0		108,000
	<u>3,084,778</u>		<u>12,128,074</u>
	<u>108,000</u>		<u>108,000</u>
	<u>3,000,100</u>		<u>28,000,000</u>
	0		1,121,700
	0		4,834,880
	50,000		50,000
	0		12,800,000
	0		141,818
	<u>233,887</u>		<u>233,887</u>
	<u>1,810,000</u>		<u>1,810,000</u>
	<u>0</u>		<u>8,360,475</u>
	<u>2,134,478</u>		<u>27,275,700</u>
\$	<u>7,734,000</u>	\$	<u>50,000,704</u>

**BOSMER PARISH SCHOOL BOARD**

**Reconciliation of the Governmental Funds  
Balance Sheet to the Statement of Net Assets  
June 30, 2003**

Statement 2

Total fund balances - governmental funds 9 27,275,150

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Assets includes these capital assets among the assets of the school board as a whole. The cost of those capital assets allocated over their estimated useful lives (as depreciation expense) to the various programs reported as governmental activities in the Statement of Activities. Because depreciation expense does not affect financial resources, it is not reported in governmental funds.

Costs of capital assets	9 150,197,880	
Depreciation expense to date	<u>(67,158,458)</u>	82,440,022

Other assets used in governmental activities that are not financial resources and therefore are not reported in the governmental funds.

Bond issuance costs	120,240	
Amortization	<u>(88,200)</u>	32,040

Net assets of the Internal service fund reported as proprietary fund type in the fund financial statement but included as governmental activities in the government-wide financial statement.

Total net assets		361,474
------------------	--	---------

Long-term liabilities applicable to the school board's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities - both current and long-term - are reported in the Statement of Net Assets.

Balances at June 30, 2003 are:

Long-term liabilities		
Bonds payable	(74,588,000)	
Note payable	(288,000)	
Certificate of indebtedness	(888,000)	
CCRB loan payable	(1,798,000)	
Claims and judgments payable	(70,000)	
Capital leases payable	(300,140)	
Compensated absences payable	(5,278,001)	
Interest payable	<u>(281,874)</u>	82,511,865
<b>Net Assets</b>		<b><u>9 36,890,609</u></b>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Bossier Parish School Board**  
**Bossier, Louisiana**



## BOSSIER PARISH SCHOOL BOARD

**GOVERNMENTAL FUND**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2002**

	GENERAL	SALES TAX	DEBT SERVICE	BOSSIER EXCELLENCE FUNDING
<b>REVENUES</b>				
Local sources:				
Taxes:				
Ad valorem	\$ 18,503,940	\$ 0	\$ 1,202,268	\$ 0
Sales and use	0	22,800,000	0	0
Interest earnings	188,000	0	88,778	188,884
Food services	0	0	0	0
Other	3,078,711	0	0	1,804,800
State sources:				
Education	58,458,073	0	0	0
Other	3,868,774	0	80,440	0
Federal sources				
	2,947,348	0	0	0
<b>Total Revenues</b>	<b>88,697,173</b>	<b>22,800,000</b>	<b>1,283,486</b>	<b>1,811,704</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	43,021,177	0	0	188,214
Special programs	10,988,058	0	0	0
Other instructional programs	8,403,178	0	0	0
Support services:				
Student services	4,333,780	0	0	0
Instructional staff support	5,481,784	0	0	0
General administration	773,494	279,874	0	0
School administration	7,483,158	0	0	0
Business services	1,080,074	0	0	0
Plant services	10,188,188	0	0	0
Student transportation services	5,025,028	0	0	0
Central services	694,914	0	0	0
Food services	0	0	0	0
Community service programs	269,383	0	0	0
Debt service:				
Principal retirement	1,811,387	0	668,000	0
Interest and bank charges	80,581	0	820,900	0
<b>Total Expenditures</b>	<b>104,892,021</b>	<b>279,874</b>	<b>1,488,900</b>	<b>188,214</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<b>\$ (16,194,848)</b>	<b>\$ (21,094,874)</b>	<b>\$ (120,414)</b>	<b>\$ (6,376,510)</b>

**Statement B**

OTHER  
SCHEFFERTAL      TOTAL

\$	0	\$	20,000,000
	0	0	20,000,000
	28,501		(483,083)
	2,173,671		2,173,671
	47,088		3,600,618
	1,751,514		62,208,004
	72,381		3,687,963
	<u>8,651,458</u>		<u>12,688,608</u>
	<u>12,728,288</u>		<u>127,887,818</u>

840,800	44,823,107
2,704,782	18,814,808
(100,820)	(8,800,000)
711,709	(4,880,482)
1,841,835	7,892,769
322,878	1,283,894
200	7,482,388
84,470	1,944,820
888,823	50,733,821
7,880	6,843,144
0	804,814
1,888,739	7,888,739
0	200,000
0	2,281,287
0	<u>800,000</u>

14,333,744      121,142,838

\$ 180,000    \$ 67,818,000  
 (CONTINUED)



## BOSSIER PARISH SCHOOL BOARD

**GOVERNMENTAL FUNDS**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2008**

	GENERAL	SALES TAX	DEBT SERVICE	BOSSIER EDUCATION EXCELLENCE PERMANENT
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	\$ 22,326,881	\$ 0	\$ 0	\$ 0
Transfers out	0	(22,326,881)	0	0
Capital lease	207,390	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>22,534,271</b>	<b>(22,326,881)</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balances</b>	<b>6,045,881</b>	<b>0</b>	<b>(107,000)</b>	<b>1,873,487</b>
<b>FUND BALANCES - BEGINNING</b>	<b>3,816,187</b>	<b>0</b>	<b>4,652,410</b>	<b>8,381,848</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 9,862,068</b>	<b>\$ 0</b>	<b>\$ 4,545,410</b>	<b>\$ 10,255,335</b>

THE NOTES TO THE BOARD FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement E

OTHER	
GOVERNMENTAL	TOTAL
\$ 7,555,042	\$ 28,008,093
(7,555,042)	(28,008,093)
<u>\$</u>	<u>\$ 207,388</u>
<u>\$</u>	<u>\$ 207,388</u>
887,359	5,622,469
<u>1,774,718</u>	<u>33,833,266</u>
<u>\$ 2,132,439</u>	<u>\$ 37,815,265</u>

(CONTINUED)

## BOSSIER PARISH SCHOOL BOARD

**Reconciliation of the Governmental Funds  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
to the Statement of Activities  
For the Year Ended June 30, 2000**

Statement 2

Total net change in fund balances - governmental funds **\$ 6,922,490**

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation in the period.

Depreciation expense	(4,888,554)	
Capital outlays	2,910,457	(1,978,097)

Payment of bond principal fees, notes and capital leases is an expenditure in the governmental funds, but the payment reduces long-term liabilities in the Statement of Net Assets. **2,788,897**

Amortization of bond issuance costs **(5,000)**

In the Statement of Activities, certain operating expenses-compensated absences (vacation and sick leave) - are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This year, vacation and sick time used (\$ 502,498) exceeded the amounts earned (\$ 476,885) by \$ 257,289. **257,289**

Bond and capital lease proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balances. In the statement of net assets, however, issuing debt increases long-term liabilities and does not affect the statement of activities.

Capital lease proceeds		<b>(287,180)</b>
------------------------	--	------------------

All revenues, expenses and changes in fund net assets (deficits) of the internal service fund are reported as proprietary fund type in the fund financial statement but included as governmental activities in the government-wide financial statement. **180,550**

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due. 21,470

**Change in net assets of governmental activities. \$ 7,840,340**

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**BOWSER PARISH SCHOOL BOARD**  
**PROPRIETARY FUND TYPE - INTERNAL SERVICE**  
**STATEMENT OF NET ASSETS**  
 June 30, 2002

Statement 02

**ASSETS**

Current assets:

Interfund receivable	\$ <u>3,228,362</u>
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TOTAL ASSETS	<u>3,228,362</u>
--------------	------------------

**LIABILITIES**

Current liabilities:

Accounts payable	884,420
------------------	---------

Claims payable	1,998,824
----------------	-----------

Interfund payable	<u>800</u>
-------------------	------------

TOTAL LIABILITIES	<u>2,884,044</u>
-------------------	------------------

**NET ASSETS**

Unrestricted	<u>381,414</u>
--------------	----------------

TOTAL NET ASSETS	<u>\$ 381,414</u>
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THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

ROXBOROUGH PAPER SCHOOL BOARD

PROPRIETARY FUND TYPE - INTERNAL SERVICE  
 Statement of Revenues, Expenses,  
 and Changes in Fund Net Assets  
 For The Year Ended June 30, 2023

Statement H

<b>OPERATING REVENUE</b>	
Tuition	\$ 18,224,811
Total operating revenue	<u>18,224,811</u>
<b>OPERATING EXPENSES</b>	
Claims	18,098,218
Administration	<u>8,000</u>
Total operating expenses	<u>18,106,218</u>
Operating income (loss)	118,593
<b>NET ASSETS - BEGINNING</b>	<u>892,819</u>
<b>NET ASSETS - ENDING</b>	<u>\$ 1,011,412</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

## BOZEMAN PARISH SCHOOL BOARD

**PROPRIETARY FUND TYPE - INTERNAL SERVICE**  
**Statement of Cash Flows**  
 For the Year Ended June 30, 2000

Statement 1

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	
Fees	\$ 78,083,888
Grants paid	(78,024,480)
Other payments	<u>(24,087)</u>
Net cash provided by operating activities	<u>(64,679)</u>
Net increase (decrease) in cash and cash equivalents	(64,679)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<u>68,317</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<u>\$ 3,638</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 188,868
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Change in assets and liabilities:	
Increase (decrease) in receivables	(240,840)
Increase (decrease) in accounts payable	(70,809)
Increase (decrease) in claims payable	<u>60,731</u>
Net cash provided (used) by operating activities	<u>\$ (64,679)</u>

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

BOSSIER PARISH SCHOOL BOARD  
FUNDING FUND  
STATEMENT OF ASSETS AND LIABILITIES  
June 30, 2000

Statement 1

AGENCY  
FUND

ASSETS

Cash and cash equivalents

\$ 1,710,100

TOTAL ASSETS

1,710,100

LIABILITIES

Deposits due others

1,230,100

TOTAL LIABILITIES

\$ 1,230,100

THE NOTES TO THE BASIC FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**Rescue Parish School Board**  
**Notes to the Basic Financial Statements**

**INDEX**

		<b>Page</b>
<b>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>		<b>35</b>
<b>A. REPORTING ENTITY</b>		<b>35</b>
<b>B. FUNDS</b>		<b>35</b>
Governmental Funds		35
Proprietary Funds		35
Fiduciary Funds		35
<b>C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING</b>		<b>35</b>
Government-Wide Financial Statements (G/WFS)		35
Fund Financial Statements (FFS)		40
Proprietary Fund		40
Fiduciary Fund		41
<b>D. CASH AND CASH EQUIVALENTS</b>		<b>41</b>
<b>E. INVESTMENTS</b>		<b>41</b>
<b>F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES</b>		<b>41</b>
<b>G. INVENTORIES AND PREPAID ITEMS</b>		<b>41</b>
<b>H. CAPITAL ASSETS</b>		<b>42</b>
1. DEFERRED REVENUES		42
1. COMPENSATED ABSENCES		42
K. RESTRICTED NET ASSETS		43
<b>L. FUND EQUITY OF FUND FINANCIAL STATEMENTS</b>		<b>43</b>
<b>M. INTERFUND TRANSACTIONS</b>		<b>43</b>
<b>N. SALES TAXES</b>		<b>43</b>
<b>O. USE OF ESTIMATES</b>		<b>43</b>
<b>NOTE 2 - LEVIED TAXES</b>		<b>43</b>
<b>NOTE 3 - DEPOSITS</b>		<b>45</b>
<b>NOTE 4 - INVESTMENTS</b>		<b>45</b>
<b>NOTE 5 - RECEIVABLES</b>		<b>46</b>
<b>NOTE 6 - CAPITAL ASSETS</b>		<b>46</b>
<b>NOTE 7 - RETIREMENT SYSTEMS</b>		<b>47</b>
<b>NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS</b>		<b>49</b>
<b>NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES</b>		<b>49</b>
<b>NOTE 10 - COMPENSATED ABSENCES</b>		<b>49</b>
<b>NOTE 11 - AGENCY FUND DEPOSITS DUE OTHERS</b>		<b>49</b>
<b>NOTE 12 - LONG-TERM LIABILITIES</b>		<b>49</b>
<b>NOTE 13 - INTERFUND ASSETS/LIABILITIES (FFS LEVEL ONLY)</b>		<b>51</b>
<b>NOTE 14 - RESERVED AND DESIGNATED FUND BALANCES (FFS LEVEL ONLY)</b>		<b>51</b>
<b>NOTE 15 - INTERFUND TRANSFERS</b>		<b>52</b>
<b>NOTE 16 - RISK MANAGEMENT</b>		<b>52</b>
<b>NOTE 17 - LITIGATION AND CLAIMS</b>		<b>53</b>
<b>NOTE 18 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES</b>		<b>53</b>
<b>NOTE 19 - ECONOMIC DEPENDENCY</b>		<b>53</b>
<b>NOTE 20 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY</b>		<b>53</b>



**Bozier Parish School Board**  
**Notes to the Basic Financial Statements**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** The accompanying financial statements of the Bozier Parish School Board have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**A. REPORTING ENTITY** The Bozier Parish School Board was created by Louisiana Revised Statute 17A:R.S. 17:31 to provide public education for the children within Bozier Parish. The School Board is authorized by 17A:R.S. 17:31 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 twelve members who are elected from twelve districts for terms of four years.

The School Board operates thirty schools within the parish with a total enrollment of approximately 18,074 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**B. FUNDS** The accounts of the School Board are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting aggregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements.

The funds of the School Board are classified into three categories: governmental, proprietary, and fiduciary.

**Governmental Funds** Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of general long-term debt. The School Board reports the following major governmental funds:

**General fund** – the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

**Debt service fund** – accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. This fund receives a dedicated portion of ad valorem taxes paid to the School Board.

**Sales tax fund** – accounts for the collection of sales tax in Bozier Parish. The monies are then transferred to the appropriate fund for expenditures.

**Proprietary Funds** Proprietary funds account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to assist financial administration. Proprietary funds differ from governmental funds in that their focus is on management, which, together with the maintenance of equity is an important financial indicator. The School Board reports the following proprietary fund:

**Internal service fund** – accounts for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis, employee health insurance program.

**Fiduciary Funds** Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments.

**Wesley Parish School Board**  
**Notes to the Basic Financial Statements**

agency funds are controlled in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These funds are used to account for assets that the government holds for others in an agency capacity. These agency funds are as follows:

**School activities fund** – accounts for events held by the School Board as an agent for the individual schools and school organizations.

**C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

**Government-Wide Financial Statements (GWFS)** The Statement of Net Assets and the Statement of Activities displays information about the reporting government as a whole. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Net Assets at the fund financial statement level.

The Statement of Net Assets and the Statement of Activities was prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and non-exchange like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions."

The School Board applies all applicable GASB pronouncements in accounting and reporting for its proprietary operations as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board opinions, and Accounting Research Bulletins.

**Internal Activities:** The employees' health insurance internal service fund provides services to the governmental funds. Accordingly, the employees' health insurance fund activity was rolled up into the governmental activities. Pursuant to GASB Statement No. 34 Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments," as much as possible, the internal activities have been eliminated in order to avoid the "propping-up" effect of a straight inclusion.

**Program revenues:** Program revenues include 1) charges for services provided, 2) operating grants and contributions, and 3) capital grants and contributions; program revenues reduce the cost of the function to be financed from the School Board's general revenues. Charges for services are primarily derived from tuition rates. Operating grants and contributions consist of the many educational grants received from the federal and state government.

**Allocation of indirect expenses:** The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified by function and is included in the direct expense of each function. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. Other indirect expenses are not allocated.

**Bozeman Public School Board**  
**Notes to the Basic Financial Statements**

**Fund Financial Statements (FFS)**

**Governmental Funds:** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unamortized principal and interest on general long-term debt which is recognized when due. Compensated absences and claims and judgments are reported in a governmental fund only if the claims are due and payable.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

**Revenues**

**Ad valorem taxes and sales taxes** are susceptible to accrual.

**Endowments and shared revenues** (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

**Other receipts** become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

**Expenditures**

**Salaries** are recorded as paid. Unpaid salaries for nine-month employees who are paid over twelve months are accrued at June 30. Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other financing sources (uses)** Transfers between funds that are not expected to be repaid (or any other type, such as capital lease transactions, sale of fixed assets, debt extinguishments, long-term debt proceeds, or retiree) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

**Proprietary Fund:** Proprietary fund is accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred. With this measurement focus, all assets and all liabilities associated with the operation of this fund is included on the balance sheet.

**Operating revenues and expenses:** Proprietary fund distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses meeting this definition are reported as operating revenues and expenses.

**Bozinger Parish School Board**  
**Notes to the Basic Financial Statements**

**fiduciary fund.** The agency/fund is controlled in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

**D. CASH AND CASH EQUIVALENTS.** Cash includes amounts in demand deposits, interest-bearing demand deposits and time deposit accounts. Cash equivalents include amounts in time deposits and short investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**E. INVESTMENTS.** Investments are limited by R.S. 33:2853 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are recorded per GASB Statement No. 31:

1. Investments in *nonparticipating* interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reports at amortized cost money market investments and *participating* interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

**Definitions:**

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Money market investments are short-term, highly liquid debt investments that include U. S. Treasury obligations.

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES.** During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

**G. INVENTORIES AND PREPAID ITEMS.** Inventories of the governmental fund type are accounted for using the consumption method where expenditures are recognized as inventory is used.

Inventory of the school food service 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. Unused commodities at June 30 are reported as deferred revenues. All purchased inventory items are valued at cost (first-in, first-out) and commodities are assigned values based on information provided by the United States Department of Agriculture.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

**Bossier Parish School Board**  
**Notes to the Basic Financial Statements**

**H. CAPITAL ASSETS** Capital assets are recorded at historical cost and depreciated over their estimated useful lives (including salvage value). The capitalization threshold is \$1,000. Donated capital assets are recorded at their estimated fair value at the date of donation. Estimated useful life is management's estimate of how long the asset is expected to meet service demands. Straight line depreciation is used based on the following estimated useful lives:

Buildings and improvements	18 - 38 years
Furniture and equipment	5 - 28 years
Transportation equipment	8 years

Interest during construction is not capitalized on capital assets.

**I. DEFERRED REVENUES** Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, or when grant monies are received prior to the occurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed and the revenue is recognized.

**J. COMPENSATED ABSENCES** All School Board employees earn from 10 to 13 days of sick leave each year that can be accumulated without limitation. Upon retirement or death, unused accumulated sick leave of up to 23 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 and the Louisiana School Employees' Retirement System, all unpaid sick leave is used in the retirement benefit calculation as earned service.

All 12-month employees earn from 10 to 12 days of vacation leave each year. Employees can accumulate vacation leave up to one hundred and fifty percent of their annual allotment carried forward to next calendar year. Upon termination, employees may be paid for all unused vacation earned through June 30, 2002, and up to thirty days of unused vacation leave earned subsequent to June 30, 2002. Nine-month employees earn two work days of personal leave per academic year which is nonaccumulative.

The School Board's recognition and measurement criteria for compensated absences follows:

A liability for sick leave is accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments. The School Board uses this approach to measure the liability for sick leave.

Vacation leave and other compensated absences with similar characteristics is accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' right to receive compensation are attributable to services already rendered.

**Bozler Parish School Board**  
**Notes to the Basic Financial Statements**

- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

**K. RESTRICTED NET ASSETS** For the government-wide statement of net assets, net assets are reported as restricted when constraints placed on net asset use are either:

Externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments;

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**L. FUND EQUITY OF FUND FINANCIAL STATEMENTS** Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designations of fund balance represent tentative management plans that are subject to change.

**M. INTERFUND TRANSACTIONS** Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transfers are reported as transfers.

**N. SALES TAXES** On April 13, 1989, the voters of Bozler Parish approved a one percent sales and use tax to be used to supplement salaries and benefits of teachers and other School Board employees for the operation of public schools in Bozler Parish.

On September 18, 1978, the voters of Bozler Parish approved a one-half of one percent sales tax. This to be used for the retirement of the School Board's sales tax bonds, the maintenance and upkeep of the school system's air conditioning and any other lawful purpose of the school system.

**O. USE OF ESTIMATES** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**NOTE 1- LEVIED TAXES** The School Board levies taxes on real and business personal property located within Bozler Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the Bozler Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

**Bossier Parish School Board**  
**Notes to the Basic Financial Statements**

The Bossier Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

**Property Tax Calendar**

Millage rates adopted	January 1, 2002
Levy date	January 1, 2002
Tax bills mailed	November 27, 2002
Due date	December 31, 2002
Lien date	January 1, 2003
Tax sale date, 2002 delinquent property	May 2003

Assessed values are established by the Bossier Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, including land

A revaluation of all property is required to be completed no less than every five years. The last revaluation was completed for the roll of January 1, 2000. Total assessed value was \$110,217,850 in calendar year 2002. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$125,146,180 of the assessed value in calendar year 2002.

State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to satisfy the taxes and interest owed.

The tax roll is prepared by the tax assessor and approved by the State Tax Commission in November of each year. The amount of 2003 property taxes to be collected occurs in December 2003 and January and February 2004. All property taxes are recorded in the general, special revenue, and debt service funds. The School Board considers the lien date (January 1, 2004) as the date an enforceable legal claim occurs for 2003 property taxes. Property tax revenue is recognized in the period for which the taxes are levied (budgeted). Accordingly, the 2003 property taxes are budgeted in the 2003-2004 fiscal year of the School Board.

Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and are primarily due to subsequent adjustments to the tax roll. Historically, virtually all ad valorem taxes receivable were collected since they are assessed by property. Therefore, there is no allowance for uncollectible taxes.

**Denier Parish School Board**  
**Notes to the Basic Financial Statements**

The following is a summary of authorized and levied (tax rate per \$1,000 Assessed Value) ad valorem taxes:

<u>Parish-wide Taxes</u>	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Constitutional	4.22	4.22	Statutory
Special maintenance and operations	9.61	9.61	2083
Special salaries and benefits	9.61	9.61	2083
Special salaries and benefits	26.90	26.90	2086
Bond and interest	Variable	4.78	2017

**NOTE 3 - DEPOSITS** At June 30, 2003, the School Board has deposits totaling \$18,865,764.

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

At year-end, the School Board's carrying amount of deposits was \$18,865,764 and the bank balance was \$17,157,815. Of the bank balance, \$608,949 was covered by federal-depository insurance or by collateral held by the School Board's agent in the School Board's name (GASB Category 1). The remaining \$14,548,817 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3).

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

**NOTE 4 - INVESTMENTS** Investments are categorized into three three categories of credit risk:

1. Insured or registered, or securities held by the School Board or its agent in the School Board's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the School Board's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the School Board's name.

<u>Type of Investment</u>	<u>Category</u>	<u>Carrying Amount Fair Value</u>	<u>Total Carrying Amount</u>
	<u>1</u>		
U. S. Government Securities	224,133,090	224,133,090	224,133,090
Total Investments		<u>224,133,090</u>	<u>224,133,090</u>



**Denier Parish School Board**  
**Notes to the Basic Financial Statements**

**NOTE 5 - RECEIVABLES** The receivables at June 30, 2003, are as follows:

Class of Receivable	Denier Education Board/Lease Encumbrance					Other Government	Total
	General	Sales Tax	Data Services				
<b>Taxes:</b>							
Ad valorem	\$ 288,768	\$ 0	\$21,329	\$ 0	\$ 0	\$ 0	\$ 309,097
Sales and use	0	2,131,328	0	0	0	0	2,131,328
<b>Intergovernmental - grants:</b>							
Federal	231,280	0	0	0	309,888	0	740,148
State	981,082	0	0	0	0	0	981,082
Other	542,620	0	7,508	137,215	1,418	0	789,651
<b>Total</b>	<b>\$2,863,750</b>	<b>\$2,131,328</b>	<b>\$28,837</b>	<b>\$137,215</b>	<b>\$311,306</b>	<b>\$0</b>	<b>\$5,472,436</b>

The School Board expects to collect these balances in full, therefore, no allowance for doubtful accounts was established.

**NOTE 6 - CAPITAL ASSETS** Capital assets balances and activity for the year ended June 30, 2003, is as follows:

	Balance Beginning	Additions	Deletions	Balance Ending
<b>Governmental activities</b>				
Land	\$ 537,469	\$ 0	\$ 0	\$ 537,469
<b>Exhaustible capital assets</b>				
Buildings and improvements	118,094,376	666,164	0	118,760,540
Furniture and equipment	20,139,848	1,488,497	0	21,628,345
Transportation equipment	7,989,832	381,216	0	8,371,048
<b>Total</b>	<b>147,124,054</b>	<b>2,135,877</b>	<b>0</b>	<b>149,259,921</b>
<b>Less accumulated depreciation</b>				
Buildings and improvements	73,396,961	2,046,836	0	75,443,797
Furniture and equipment	14,189,997	2,434,431	0	16,624,428
Transportation equipment	6,179,318	481,813	0	6,661,131
<b>Total</b>	<b>\$2,866,478</b>	<b>4,963,080</b>	<b>0</b>	<b>\$7,735,456</b>
<b>Governmental activities</b>				
Capital assets, net	<b>\$ 144,257,576</b>	<b>\$ 1,172,797</b>	<b>\$ 0</b>	<b>\$ 145,430,465</b>

**Bossier Parish School Board**  
**Notes to the Basic Financial Statements**

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$2,881,491
Special programs	36,491
Other instructional programs	734,683
Student services	11,687
Instructional staff support	140,649
General administration	77,344
School administration	100,310
Business services	186,890
Plant services	134,671
Student transportation services	166,892
Central services	48,196
Food services	114,228
Total depreciation expense	<u>\$4,883,584</u>

**NOTE 7 - RETIREMENT SYSTEMS**

**Plan description.** Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and non-union 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 system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest successive months (plus EOP applicable to persons becoming members prior to July 1, 1980).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 10 or more years of creditable service, at age fifty-five with at least twenty-five years of creditable service and at age sixty with at least ten years of creditable service. The retirement benefit formula is generally three percent times the years of creditable service times the average salary of the thirty-six highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after thirty years of service, or after twenty-five years of service at age fifty-five or after ten years of service at age sixty. The maximum retirement allowance is computed as 2.5 percent times the highest thirty-six months of average salary, times the years of service plus a supplement of \$1.00 per month times the years of service.

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

**Bozler Parish School Board**  
**Notes to the Basic Financial Statements**

Teachers' Retirement System of Louisiana  
 Post Office Box 94123  
 Baton Rouge, Louisiana 70804-9123  
 (225) 925-6446

Louisiana School Employees' Retirement System  
 Post Office Box 44516  
 Baton Rouge, Louisiana 70806  
 (225) 925-6444

**Funding Policy:** Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974.

In addition, the employer does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2003, are as follows:

	Employee	Employer
Louisiana Teachers' Retirement System:		
Regular	8.00%	13.10%
Plan A	9.10%	13.10%
Louisiana School Employees' Retirement System	7.50%	9.00%

Total covered payroll of the School Board for TRS - Regular Plan, TRS - Plan A, and LSEERS for the year ended June 30, 2003, amounted to \$82,298,312, \$461,185 and \$7,509,149, respectively. Employer contributions for the year ended June 30, 2003, and each of the two preceding years are as follows:

	TRS	LSEERS
<u>Fiscal Year Ended</u>	<u>Annual Actuarially Required Contribution</u>	<u>Annual Actuarially Required Contribution</u>
June 30, 2001	\$7,806,791	\$ 0
June 30, 2002	8,928,764	0
June 30, 2003	8,215,488	0

The actuarially-required contributions were made. Annual actuarially required contributions for each plan above is based on the plan's annual financial report for that year except for TRS for the year ended June 30, 2003. The annual actuarially required contribution for TRS for the year ended June 30, 2003, is based upon the plan's annual financial report for the year ended June 30, 2002, which is the latest information available.

**Bossier Parish School Board**  
**Notes to the Basic Financial Statements**

**NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS** In accordance with state statute, the School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through the Louisiana Group Benefits whose monthly premiums are paid jointly by the employee and by the School Board. The School Board recognizes the cost of providing these benefits (which includes the state's reimbursement) as an expenditure when the monthly premiums are due. The cost of retiree benefits included in these expenditures was \$1,454,560, for approximately 1,100 retirees.

**NOTE 9 - ACCOUNTS, SALARIES AND OTHER PAYABLES** The payables at June 30, 2005, are as follows:

	General	Sales Tax	Bossier Education Executive Personnel	Other Governmental	Interest Service	Total
Salaries	\$ 8,745,684	\$ 0	\$ 0	\$0,514,542	\$ 0	\$9,260,226
Accounts	2,779,389	138,592	55,888	292,128	884,431	4,149,728
Total	\$11,525,073	\$138,592	\$55,888	\$1,764,870	\$884,431	\$14,368,854

**NOTE 10 - COMPENSATED ABSENCES** At June 30, 2005, employees of the School Board have accumulated and vested \$5,918,051 of employee leave benefits, which includes \$168,478 of employee-related benefits. These benefits were computed in accordance with GASB Classification Section C99.

**NOTE 11 - AGENCY FUND DEPOSITS DUE OTHERS** A summary of changes in agency fund deposits due others follows:

	Balance, Beginning	Additions	Deductions	Balance, Ending
School activity fund	\$1,708,725	\$3,581,911	\$3,581,684	\$1,708,952

**NOTE 12 - LONG-TERM LIABILITIES** The following is a summary of the long-term obligation transactions for the year ended June 30, 2005:

	Beginning Balance	Additions	Deductions	Ending Balance	Amount Due Within One Year
<b>Governmental Activities</b>					
Bonds payable	\$13,225,080	\$ 0	\$ 662,868	\$14,588,080	\$ 705,080
Notes payable	387,428	0	88,392	299,036	88,392
Certificates of indebtedness	1,919,080	0	1,384,600	534,480	603,680
QEAF loan payable	3,823,627	0	223,972	3,599,655	223,972
Claims and judgments payable	3,894,694	18,163,318	18,734,186	2,313,826	2,313,827
Capital leases payable	1,305,279	387,658	484,390	1,208,547	348,844
Compensated absences	6,305,863	473,483	802,488	5,976,858	802,488
<b>Governmental Activities:</b>					
Long-term liabilities	\$30,851,951	\$19,047,459	\$21,300,202	\$28,599,208	\$3,106,931

**Denier Parish School Board**  
**Notes to the Basic Financial Statements**

The individual items are as follows:

Date	Original Issue	Interest Rate	Final Payment Due	Interest to Maturity	Principal Outstanding June 30, 2003	Amount Due Within One Year
Parish-wide 1996	\$9,800,000	5.80-10.00%	2006	\$1,879,968	\$7,920,030	\$188,000
Parish-wide 1997	3,800,000	4.58-10.00%	2017	1,495,968	2,304,030	125,000
Notes payable - EPA, 1988	779,639	Noninterest	2005	0	46,137	32,281
Notes payable - EPA, 1988	1,811,609	Noninterest	2008	0	252,876	58,194
Certificate of indebtedness 1999	1,800,000	4.43%	2004	29,999	660,000	660,000
CSAB 2001	1,000,000	Noninterest	2013	0	2,709,663	233,973
Total				<u>\$3,375,966</u>	<u>\$18,322,600</u>	<u>\$1,605,147</u>

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levied on taxable property within the parish. As June 30, 2003, the School Board has accumulated \$4,374,880 in the debt service funds for future debt requirements. The bonds are due as follows:

Year Ending June 30,	Principal Payments	Interest Payments	Total
2004	\$ 1,682,968	\$ 811,923	\$ 2,534,890
2005	1,694,124	764,839	2,458,963
2006	1,673,168	717,480	2,390,648
2007	1,123,168	674,080	1,799,168
2008	1,152,874	627,989	1,779,974
2009-2013	6,719,861	2,328,156	9,048,017
2014-2017	<u>3,224,933</u>	<u>944,020</u>	<u>4,168,953</u>
Total	<u>\$18,322,688</u>	<u>\$6,605,437</u>	<u>\$24,928,125</u>

In accordance with Louisiana Revised Statute 19:162, the School Board is legally restricted from incurring long-term bonded debt in excess of 15 percent of the assessed value of taxable property. As June 30, 2003, the statutory limit is \$178,611,248 and outstanding net bonded debt totals \$10,625,119.

The school board records lease under capital leases as an asset and an obligation in the accompanying financial statements. The following is an analysis of capital leases:

Year:	Total
Energy equipment	\$4,979,640
Univis software	397,180

**Bozler Parish School Board  
Notes to the Basic Financial Statements**

The following is a schedule of future minimum lease payments under capital leases, together with the present value of the net minimum lease payments, as of June 30, 2003:

Fiscal year	Energy Equipment	Utility Mileage
2004	\$ 108,970	\$ 45,771
2005	254,983	45,771
2006	0	45,771
2007	0	45,771
2008	<u>0</u>	<u>34,338</u>
Total	363,953	217,412
Less amounts representing interest	<u>(134,511)</u>	<u>(15,820)</u>
Present value of net minimum lease payments	<u>\$ 229,442</u>	<u>\$ 201,592</u>

**NOTE 13 - INTERFUND ASSETS/LIABILITIES (FFS LEVEL ONLY)**

Interfund receivable/payable:	Debitable Fund	Amount
Receivable Fund	Sales Tax	13,947,416
General	Bozler Education Excellence Fund	1,267
	Other Governmental	2,624,853
	Internal Service	883
Bozler Education Excellence Fund	General Fund	21
Other Governmental	General Fund	1,087,126
Internal Service	General Fund	2,486,156
	Other Governmental	789,826

The purpose of interfund assets/liabilities was to pay health insurance premiums and cover expenses in cost reimbursement programs until the reimbursement obligations are deposited.

**NOTE 14 - RESERVED AND DESIGNATED FUND BALANCES (FFS LEVEL ONLY)**

**Reservations:**

**Encumbrances** Encumbrances outstanding at year-end represent the estimated amount the School Board intends to honor as a commitment regardless of the lapse in the appropriation.

**Debt Service** This amount represents the portion of fund balance that has been reserved in the debt service fund for future payment of principal and interest on bonded debt.

**Inventory** This amount represents the portion of fund balance relating to inventory on hand which is therefore unavailable to be expended for other purposes.

**Instruction Enhancement** This amount represents the portion of fund balance that has been reserved in the Bozler Educational Excellence Fund (permanent fund).

**Prepaid Items** Fund balance is reserved for prepaid expenditures which indicates that fund balances in that amount is not available for appropriation and expenditures.

**Booster Parish School Board**  
**Notes to the Basic Financial Statements**

**NOTE 15 - INTERFUND TRANSFERS** Transfers for the year ended June 30, 2003, were as follows:

<u>Transfers</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General	\$23,354,531	\$ -
Sales tax	0	23,354,531
Other governmental	<u>1,515,042</u>	<u>1,515,042</u>
Total	<u>\$24,869,572</u>	<u>\$24,869,572</u>

The purpose of the interfund transfers was to pay salaries from the sales tax supplement.

**NOTE 16 - RISK MANAGEMENT** The School Board maintains a risk management program for workers' compensation. During fiscal year 2003 a total of \$200,392 was incurred in benefits and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$175,000. Interfund premiums are based primarily upon the individual funds payroll and are reported as expenditures in the individual funds.

The School Board maintains a risk management program for employees' health insurance. Premiums are paid into the health insurance internal service fund by all other funds and are available to pay claims, claim reserves and administrative costs of the program. An excess coverage insurance policy covers individual claims in excess of \$150,000. Interfund premiums are based primarily upon the individual funds' payroll and are reported as expenditures in the individual funds. The insured but not reported claims at year end of \$1,999,624 has been accrued based upon the third party administrator's calculation using historical claim experience. Claims payable does not include incremental costs.

Changes in the claims amount in the current and the previous fiscal years are as follows:

	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimation</u>	<u>Benefits Payments and Claims</u>	<u>Ending of Fiscal Year Liability</u>
<b>Group Health Insurance:</b>				
2000-2001	\$1,814,137	\$15,820,692	\$17,878,137	\$1,755,692
2001-2002	1,755,692	17,197,362	17,847,561	1,905,493
2002-2003	1,905,493	18,141,047	18,998,216	1,948,324
<b>Worker's Compensation:</b>				
2000-2001	198,233	545,709	148,638	395,304
2001-2002	395,304	272,909	272,909	395,304
2002-2003	395,304	203,392	203,392	395,304
<b>Claims and Judgments</b>				
2000-2001	10,000	0	0	10,000
2001-2002	10,000	432,580	0	442,580
2002-2003	442,580	0	432,580	10,000

**Hotter Parish School Board**  
**Notes to the Basic Financial Statements**

In addition, the School Board is at risk for property damage, liability and theft which are covered by commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

**NOTE 17 - LITIGATION AND CLAIMS**

**Litigation** The School Board is a defendant in several lawsuits. Management and legal counsel for the School Board believe that the potential claims against the School Board not covered by insurance would not materially affect the School Board's financial position.

**Grant Reallocations** The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount audits will not be material.

**Tax Abatement Rebate** Under the Tax Reform Act of 1986, interest earned on the debt proceeds in excess of interest expense prior to the disbursement of the proceeds must be rebated to the Internal Revenue Service (IRS). Management believes there is no tax abatement rebate liability at year end.

**NOTE 18 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES** On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$48,334. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

**NOTE 19 - ECONOMIC DEPENDENCY** Statement of Financial Accounting Standards (SFAS) No. 14 requires disclosure in financial statements of a situation where one entity provides more than 10% of the audited entity's revenue. The Minimum Foundation Funding provided by the state to all public school systems in Louisiana is primarily based on October 1 student count. The state provided \$62,286,694 to the School Board, which represents approximately 49% of the School Board's total revenue for the year.

**NOTE 20 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Excess of Expenditures Over Appropriations in Individual Funds** The following list of fund funds had actual expenditures over budgeted expenditures for the year ended June 30, 2002:

Fund	Budget	Actual	Amount
Special revenue			
Sales tax	\$22,270,176	\$22,681,125	\$411,548
Special education	2,260,129	2,273,862	13,733



**REQUIRED SUPPLEMENTAL  
INFORMATION**

**Boulder Parish School Board  
Budgetary Comparison Schedule**

**General Fund and Major Special Revenue Funds With Legally Adopted Annual Budgets**

**GENERAL FUND** The general fund accounts for all activities of the School Board except those that are accounted for in other funds.

**SALESTAX** The sales tax fund accounts for the collection of sales tax in Boulder Parish applicable to the School Board.

## BOSSIER PARISH SCHOOL BOARD

GENERAL FUND  
Budgetary Comparative Schedule  
For the Year Ended June 30, 2023

Budget 1-1

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
			(Budgeted Basis)	POSITIVE
<b>BUDGETARY FUND BALANCES, ENCROACH</b>	<b>\$ 3,008,912</b>	<b>\$ 3,010,190</b>	<b>\$ 3,010,190</b>	<b>(1)</b>
<b>Resources (inflows)</b>				
Local sources:				
Taxes:				
Ad valorem	17,320,490	16,295,980	16,330,840	1,034,860
Interest earnings	70,000	102,730	146,650	143,720
Other	2,126,347	2,310,840	2,676,711	(271,329)
State sources:				
Equalization	58,907,458	59,455,298	59,455,279	2,872
Other	2,868,752	3,546,774	3,546,774	0
Federal sources	2,112,878	2,836,810	3,047,248	211,238
Transfers from other funds	22,000,000	22,800,000	22,334,551	665,449
Capital lease	0	0	307,400	307,400
<b>Amounts available for appropriations</b>	<b>108,127,055</b>	<b>112,872,832</b>	<b>116,868,081</b>	<b>1,895,249</b>
<b>Charges to appropriations (outflow)</b>				
General government:				
Instruction:				
Regular programs	44,246,053	44,667,366	43,621,177	846,179
Special programs	12,507,418	12,800,808	12,613,098	(18,710)
Other instructional programs	8,187,668	8,638,388	8,403,178	(234,891)
Support services:				
Student services	4,273,018	4,374,821	4,353,783	20,538
Instructional staff support	8,408,018	8,300,387	8,451,784	(143,297)
General administration	740,551	753,858	772,454	(18,595)
School administration	8,983,738	8,478,488	7,482,138	1,006,100
Business services	1,183,282	1,081,303	1,086,074	21,000
Plant services	9,876,554	10,568,408	10,188,138	380,270
Student transportation services	8,281,048	8,800,008	8,005,308	775,700
Central services	1,216,482	994,897	904,614	91,000
Community service programs	48,100	138,128	258,353	(148,100)
Capital Outlay	0	0	0	0
Debt service:				
Principal retirement	1,305,800	1,383,388	1,877,287	(223,970)
Interest and bond charges	88,240	88,583	88,583	0
Transfers to other funds	750,800	141,733	0	141,733
<b>Total charges to appropriations</b>	<b>106,543,452</b>	<b>109,813,129</b>	<b>104,895,033</b>	<b>1,718,116</b>
<b>BUDGETARY FUND BALANCES, ENCROACH</b>	<b>\$ 4,885,603</b>	<b>\$ 5,059,763</b>	<b>\$ 5,059,058</b>	<b>\$ 3,492,888</b>

## BOSSER PARISH SCHOOL BOARD

## SPECIAL REVENUE

## SALES TAX

Budgetary Comparison Schedule  
For the Year Ended June 30, 2020

Exhibit 1-B

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH FINAL BUDGET Positive (NEGATIVE)
	ORIGINAL	FINAL	AMOUNTS (Budgetary Basis)	
<b>BUDGETARY FUND BALANCE, BEGINNING</b>	\$	0	\$	0
Revenues (Inflows)				
Local sources:				
Taxes:				
Sales tax	22,432,861	21,085,128	21,085,128	(7)
Interest earnings	500	0	0	0
Amounts available for appropriations	22,432,861	21,085,128	21,085,128	(7)
Charges to appropriations (outflows)				
General government:				
Support services:				
General administration	290,000	278,078	278,078	0
Transfers to other funds	21,172,861	21,038,008	21,038,061	(34,853)
Total charges to appropriations	21,462,861	21,316,078	21,316,128	(34,853)
<b>BUDGETARY FUND BALANCE, ENDING</b>	\$	\$	\$	\$
		34,853		(34,853)

**Beauregard Parish School Board**  
**Notes to Budgetary Comparison Schedules**  
**For the Year Ended June 30, 2005**

**A. BUDGETS**

**General Budget Practices** The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the general fund and all special revenue funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue funds' budgets. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year-end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the function level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board. All budget revisions are approved by the Board.

**Budget Basis of Accounting** All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

**BOBBIE PARISH SCHOOL BOARD**

**Notes to the Budgetary Comparison Schedule  
For the Year Ended June 30, 2003**

**Note B - Budget to GAAP Reconciliation - Explanation of differences between budgetary inflows and outflows and GAAP revenues and expenditures**

	<u>GENERAL FUND</u>	<u>SALES TAX</u>
<b>Source/offset of resources:</b>		
Actual amounts (budgetary basis) "available for appropriation" from the Budgetary Comparison Schedule	\$ 114,088,081	\$ 22,008,125
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(2,819,197)	0
Transfer from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	(22,234,881)	0
Proceeds from capital lease are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>207,993</u>	<u>0</u>
Total revenues as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 89,242,096</u>	<u>\$ 22,008,125</u>
<b>Destination of resources:</b>		
Actual amounts (budgetary basis) "Total charges to appropriations" from the Budgetary Comparison Schedule	\$ 104,881,003	\$ 22,008,125
Transfer to other funds are outflow of budgetary resources but are not expenditures for financial reporting purposes	<u>0</u>	<u>(22,234,881)</u>
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	<u>\$ 104,881,003</u>	<u>\$ 20,773,244</u>

**Note C - Excess of expenditures over budget**

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Sales Tax	\$ 22,270,576	\$ 22,008,125	\$ 262,451

**SUPPLEMENTAL INFORMATION**

**COMBINING  
NONMAJOR GOVERNMENTAL FUNDS -  
BY FUND TYPE**



**BOSCHER PARISH SCHOOL BOARD**  
**HERMAJOUR GOVERNMENTAL FUNDS**  
 Combining Balance Sheet - By Fund Type  
 June 30, 2002

Exhibit 1

	<u>SPECIAL</u>	<u>CAPITAL</u>	<u>TOTAL</u>
	<u>REVENUE</u>	<u>PROJECTS</u>	
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,718,680	\$ 2,565,073	\$ 5,283,753
Receivables	588,480	1,084	589,564
Interfund receivables	672,057	1,024,678	1,696,735
Inventory	124,087	0	124,087
Prepaid expenses	<u>8,195</u>	<u>0</u>	<u>8,195</u>
<b>TOTAL ASSETS</b>	<u><b>3,950,099</b></u>	<u><b>3,590,855</b></u>	<u><b>7,540,954</b></u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	1,750,814	11,850	1,762,664
Interfund payables	1,871,228	1,823,863	3,695,091
Deferred revenue	<u>100,824</u>	<u>0</u>	<u>100,824</u>
<b>Total Liabilities</b>	<u><b>3,722,866</b></u>	<u><b>1,835,713</b></u>	<u><b>5,558,579</b></u>
<b>Fund Balances</b>			
Reserved for inventory	33,828	0	33,828
Unreserved, reported in:			
Special revenue	225,887	0	225,887
Capital projects	<u>0</u>	<u>1,015,085</u>	<u>1,015,085</u>
<b>Total Fund Balances</b>	<u><b>289,715</b></u>	<u><b>1,015,085</b></u>	<u><b>1,304,800</b></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><b>\$ 3,982,581</b></u>	<u><b>\$ 2,791,598</b></u>	<u><b>\$ 6,774,179</b></u>

## BOBBEN PARISH SCHOOL BOARD

NONMAJOR GOVERNMENTAL FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances - By Fund Type  
For the Year Ended June 30, 2002

Exhibit 3

	SPECIAL REVENUE	CAPITAL PROJECT	TOTAL
<b>REVENUES</b>			
Local sources:			
Interest earnings	\$ 3,694	\$ 26,687	\$ 29,381
Food services	2,179,671	0	2,179,671
Other	47,088	0	47,088
State sources:			
Equalization	1,791,204	0	1,791,204
Other	72,341	0	72,341
Federal sources:			
	<u>8,881,492</u>	<u>0</u>	<u>8,881,492</u>
<b>Total Revenues</b>	<u>13,686,428</u>	<u>26,687</u>	<u>13,713,115</u>
<b>EXPENDITURES</b>			
Current:			
Instructional:			
Regular programs	543,568	0	543,568
Special programs	2,784,792	0	2,784,792
Other instructional programs	198,028	0	198,028
Support services:			
Student services	711,738	0	711,738
Instructional staff support	1,041,028	0	1,041,028
General administration	322,878	0	322,878
School administration	285	0	285
Business services	84,478	0	84,478
Plant services	48,684	800,833	849,517
Student transportation services	7,808	0	7,808
Food services	<u>7,688,738</u>	<u>0</u>	<u>7,688,738</u>
<b>Total Expenditures</b>	<u>13,721,778</u>	<u>800,833</u>	<u>14,522,611</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<u>(55,350)</u>	<u>(800,112)</u>	<u>(855,462)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	0	7,838,043	7,838,043
Transfers out	<u>0</u>	<u>(7,838,043)</u>	<u>(7,838,043)</u>
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Change in Fund Balances</b>	<u>(55,350)</u>	<u>(800,112)</u>	<u>(855,462)</u>
<b>FUND BALANCES - BEGINNING</b>	<u>320,740</u>	<u>2,461,080</u>	<u>2,781,820</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 265,390</u>	<u>\$ 1,660,968</u>	<u>\$ 1,926,358</u>

**Bossier Parish School Board**



## **Bossier Parish School Board**

### **Nonmajor Special Revenue Funds**

**TITLE I** To improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Primarily the provision of compensatory instructional activities to educationally deprived children that would be low-income areas and have been selected on the basis of a needs assessment. Services supplement, not supplant, those normally provided by state and local educational agencies.

**TITLE VI** This program was designed to assist state and local educational agencies to improve elementary and secondary education. Grants are awarded for students at risk of failure in school; instructional materials; school-wide improvements and effective school programs; training and professional development; early identification of children with reading disabilities; personal excellence of students and student achievement; innovative enhancements projects in the educational program and climate of the school; and additional teaching staff in grades 1-3 to reduce instructional class size.

**TITLE II** This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

**TITLE III** To ensure that limited English proficient children (LEP) and youth, including immigrant children and youth, attain English proficiency and meet the same challenging state academic content and student academic achievement standards as all children and youth are expected to meet.

**TITLE IV - (DRUG-FREE)** To establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**TITLE V** To assist state and local educational agencies in the reform of elementary and secondary education.

### **SPECIAL EDUCATION**

**STATE GRANTS** To provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

**FRESCHOOL GRANTS** To provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

**REGION VI SERVICE CENTER** This program was designed to provide workshops for teachers and administrators. The Teacher Evaluation Program is coordinated through this program. Workshops provide points to administrators towards their continuing education.

**SCHOOL FOOD SERVICE** This program was designed to assist through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and to encourage the domestic consumption of nutritious agricultural commodities.

**ROBERT PARISH SCHOOL BOARD**  
**MAJOR/SPECIAL REVENUE FUNDS**  
**Combining Balance Sheet**  
**June 30, 2003**

	<u>TITLE I</u>	<u>TITLE II</u>	<u>TITLE III</u>	<u>TITLE IV</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 791,948	\$ 101,182	\$ 80,789	\$ 0
Receivables	52,948	0	43,828	13
Interfund receivables	7,800	0	176,080	7,814
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
<b>TOTAL ASSETS</b>	<b><u>832,696</u></b>	<b><u>101,182</u></b>	<b><u>300,734</u></b>	<b><u>7,028</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries and other payables	517,180	86,088	176,040	0
Interfund payable	384,434	12,013	138,680	7,028
Deferred revenues	0	0	0	0
<b>Total Liabilities</b>	<b><u>901,614</u></b>	<b><u>98,101</u></b>	<b><u>300,734</u></b>	<b><u>7,028</u></b>
<b>Fund Balances:</b>				
Reserved for inventory	0	0	0	0
Unassigned - unobligated	0	0	0	0
<b>Total Fund Balances</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 901,614</u></b>	<b><u>\$ 98,101</u></b>	<b><u>\$ 300,734</u></b>	<b><u>\$ 7,028</u></b>

Exhibit 4

TITLE IV	TITLE V	SPECIAL EDUCATION	PRE-SCHOOL	REGION VI SERVICE CENTER	SCHOOL FOOD SERVICE	TOTAL
\$ 20,800	\$ 12,840	\$ 198,010	\$ 27,120	\$ 0	\$ 1,828,214	\$ 2,216,984
140	1,700	328,080	4,000	47,444	2,000	609,664
0	0	337,078	20,882	32,857	148,428	812,657
0	0	0	0	0	134,067	134,067
0	0	0	0	0	7,118	0,100
<u>20,840</u>	<u>14,540</u>	<u>702,640</u>	<u>32,002</u>	<u>70,311</u>	<u>1,832,809</u>	<u>2,682,104</u>
20,027	8,043	300,000	32,048	7,881	818,197	1,736,196
4,010	8,225	412,860	28,103	80,280	848,748	1,671,226
0	0	0	0	0	300,831	180,831
<u>24,047</u>	<u>14,558</u>	<u>702,861</u>	<u>32,151</u>	<u>87,861</u>	<u>1,868,476</u>	<u>2,728,671</u>
0	0	0	0	0	23,030	23,030
0	0	0	0	2,080	211,877	213,957
0	0	0	0	2,080	288,413	290,493
<u>\$ 24,047</u>	<u>\$ 14,558</u>	<u>\$ 702,861</u>	<u>\$ 32,151</u>	<u>\$ 78,001</u>	<u>\$ 1,892,800</u>	<u>\$ 2,693,054</u>

## BOSSIER PARISH SCHOOL BOARD

**NORMAL/SPECIAL REVENUE FUNDS**  
**Containing Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the Year Ended June 30, 2023**

	TITLE I	TITLE II	TITLE III	TITLE IV
<b>REVENUES</b>				
Local sources:				
Interest earnings	\$ 0	\$ 0	\$ 0	\$ 0
Food service	0	0	0	0
Other	0	0	0	0
State sources:				
Equalization	0	0	0	0
Other	0	0	0	0
Federal sources:				
	2,590,000	-8,000	888,000	18,000
<b>Total revenues</b>	<b>2,590,000</b>	<b>-8,000</b>	<b>888,000</b>	<b>18,000</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular programs	80,100	43,000	491,074	0
Special programs	1,743,800	13,000	84,180	0
Other instructional programs	0	0	58,000	14,078
Support services:				
Student services	322,800	0	0	0
Instructional staff support	312,800	4,040	208,074	0
General administrative	141,400	400	44,000	3,084
School administration	0	0	0	0
Business services	0	1,000	0	0
Fund services	0	0	18,074	0
Student transportation services	0	0	0	0
Food services	0	0	0	0
<b>Total expenditures</b>	<b>2,600,900</b>	<b>51,440</b>	<b>888,000</b>	<b>17,162</b>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES - BEGINNING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES - ENDING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Exhibit 5

TITLE IV	TITLE V	SPECIAL EDUCATION	PRESCHOOL	REGIONAL SERVICE CENTER	SCHOOL FOOD SERVICE	TOTAL
\$	\$	\$	\$	\$	\$	\$
0	0	0	0	0	3,444	3,444
0	0	0	0	0	2,173,871	2,173,871
0	0	0	0	47,008	0	47,008
0	0	0	0	0	1,781,214	1,781,214
0	0	0	0	0	73,241	73,241
<u>82,882</u>	<u>72,437</u>	<u>2,273,887</u>	<u>118,368</u>	<u>64,928</u>	<u>3,598,472</u>	<u>6,988,488</u>
<u>82,882</u>	<u>72,437</u>	<u>2,273,887</u>	<u>118,368</u>	<u>117,856</u>	<u>3,598,382</u>	<u>7,089,828</u>
0	0	0	0	0	0	643,808
0	26,452	859,470	13,418	0	0	2,194,132
0	0	18,828	0	0	0	188,028
80,480	0	228,877	0	0	0	711,158
5,080	-48,558	894,880	66,228	188,781	0	1,687,028
3,883	3,608	117,888	8,732	5,748	0	228,578
0	0	280	0	0	0	308
0	480	83,288	0	0	0	84,478
0	0	34,880	0	0	0	48,884
0	0	7,888	0	0	0	7,808
0	0	0	0	0	7,608,738	7,608,738
<u>82,082</u>	<u>72,437</u>	<u>2,273,887</u>	<u>118,368</u>	<u>110,488</u>	<u>7,608,738</u>	<u>13,171,173</u>
0	0	0	0	1,178	(73,387)	(72,209)
0	0	0	0	978	328,778	329,756
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,088</u>	<u>255,413</u>	<u>257,490</u>



ROSWER PARKER SCHOOL BOARD

Exhibit B-1

NONFUNDING SPECIAL REVENUE FUNDS  
 Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 2005

	TITLE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Federal sources	\$ 2,000,000	\$ 2,000,000	\$ 0
<b>Total revenues</b>	<u>2,000,000</u>	<u>2,000,000</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	1,700,000	1,700,000	0
Support services:			
Student services	300,000	300,000	0
Instructional staff support	210,000	210,000	0
General administration	141,000	141,000	0
<b>Total expenditures</b>	<u>2,351,000</u>	<u>2,351,000</u>	<u>0</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	0	0	0
FUND BALANCE AT BEGINNING OF YEAR	0	0	0
FUND BALANCE AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## BOSSIER PARISH SCHOOL BOARD

Exhibit 8-2

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2007**

	TITLE 27		
	BUDGET	ACTUAL	VARIANCE FAVORABLE
<b>REVENUES</b>			
Federal sources	\$ 01,800	\$ 01,800	\$ 0
<b>Total revenues</b>	<u>01,800</u>	<u>01,800</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	00,400	00,400	0
Support services:			
Instructional staff support	4,240	4,240	0
General administration	400	400	0
Business services	<u>1,800</u>	<u>1,800</u>	<u>0</u>
<b>Total expenditures</b>	<u>01,800</u>	<u>01,800</u>	<u>0</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	0	0	0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## BOSSIER PARISH SCHOOL BOARD

Exhibit 8-0

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2003**

	*****TITLE I*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Federal sources	\$ 922,802	\$ 898,020	\$ (24,782)
Total revenues	<u>922,802</u>	<u>898,020</u>	<u>(24,782)</u>
<b>EXPENDITURES</b>			
Current:			
instruction	804,487	804,488	(1)
support services:			
instructional staff support	173,387	208,014	(34,627)
general administration	44,800	44,800	0
plant services	0	13,873	(13,873)
Total expenditures	<u>922,674</u>	<u>961,183</u>	<u>38,509</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	0	0	0
FUND BALANCE AT BEGINNING OF YEAR	0	0	0
FUND BALANCE AT END OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>

## BOSSIER PARISH SCHOOL BOARD

Exhibit 8-4

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2003**

	TITLE OF		VARIANCE FAVORABLE UNFAVORABLE
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Federal sources	\$ 18,942	\$ 18,942	\$
Total revenues	<u>18,942</u>	<u>18,942</u>	<u>\$</u>
<b>EXPENDITURES</b>			
Current			
Instruction	14,878	14,878	0
Support services:			
General administration	<u>2,094</u>	<u>2,094</u>	<u>0</u>
Total expenditures	<u>16,942</u>	<u>16,942</u>	<u>0</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$	\$	0
FUND BALANCE AT BEGINNING OF YEAR	<u>\$</u>	<u>\$</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$</u>	<u>\$</u>	<u>0</u>

## BOSSIER PARISH SCHOOL BOARD

Exhibit 4-2

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2003**

	*****TITLE 5*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
<b>REVENUES</b>			
Federal sources	\$ 92,002	\$ 92,002	\$ 0
<b>Total revenues</b>	<u>92,002</u>	<u>92,002</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Support services:			
Student services	90,480	90,480	0
Instructional staff support	8,069	8,069	0
General administration	<u>2,992</u>	<u>2,992</u>	<u>0</u>
<b>Total expenditures</b>	<u>94,000</u>	<u>94,000</u>	<u>0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	0	0	0
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## BOSSIER PARISH SCHOOL BOARD

EXHIBIT 4

**NONMAJOR SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (AAAF) Basis and Actual**  
**For the Year Ended June 30, 2003**

	*****TITLE*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 70,000	\$ 70,492	\$ (512)
Total revenues	<u>70,000</u>	<u>70,492</u>	<u>(512)</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	26,400	26,400	0
Support services:			
Instructional staff support	60,001	60,000	1,000
General administration	3,000	3,000	0
Business services	<u>0</u>	<u>600</u>	<u>(600)</u>
Total expenditures	<u>70,000</u>	<u>70,600</u>	<u>1,100</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## BOSSIER PARISH SCHOOL BOARD

Exhibit 4-F

**NORMAL/DOR SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2023**

	-----SPECIAL EDUCATION-----		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 2,280,126	\$ 2,273,687	\$ 6,439
Total revenues	<u>2,280,126</u>	<u>2,273,687</u>	<u>6,439</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	791,795	848,073	(56,278)
Support services:			
Student services	81,791	228,377	(146,586)
Instructional staff support	1,740,893	896,089	844,804
General administration	188,242	177,388	10,854
School administration	0	280	(280)
Business services	40,590	82,355	(41,765)
Plant services	17,871	34,990	(17,119)
Student transportation services	6,895	7,895	(1,000)
Total expenditures	<u>2,280,126</u>	<u>2,273,687</u>	<u>6,439</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	0	0	0
FUND BALANCE AT BEGINNING OF YEAR	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

ROXBURY PARKS SCHOOL BOARD

EXHIBIT 4

**SCHOOL SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2003**

	-----PRESCHOOL-----		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Federal sources	\$ 118,388	\$ 118,388	\$ 0
<b>Total revenues</b>	<u>118,388</u>	<u>118,388</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Instruction	12,180	12,418	(238)
Support services:			
Instructional staff support	88,484	88,228	256
General administration	8,724	8,742	(18)
<b>Total expenditures</b>	<u>110,388</u>	<u>110,388</u>	<u>0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>



## BOSSIER PARISH SCHOOL BOARD

PAGE 4-9

**NONBLIND SPECIAL REVENUE FUNDS**  
**Statement of Revenues, Expenditures, and Changes**  
**in Fund Balance - Budget (GAAP Basis) and Actual**  
**For the Year Ended June 30, 2023**

	*****REGION VI SERVICE CENTER*****		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Other	\$ 47,088	\$ 47,088	0
Federal sources	84,808	84,808	0
Total revenues	<u>131,896</u>	<u>131,896</u>	<u>0</u>
<b>EXPENDITURES</b>			
Current:			
Support services:			
Instructional staff support	180,791	180,791	0
General administration	3,785	3,785	0
Total expenditures	<u>184,576</u>	<u>184,576</u>	<u>0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>1,710</u>	<u>1,710</u>	<u>0</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>3,854</u>	<u>870</u>	<u>(3,034)</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 4,734</u>	<u>\$ 3,880</u>	<u>(3,034)</u>

## BOSSIER PARISH SCHOOL BOARD

PAGE 6-10

**NONMAJOR SPECIAL REVENUE FUNDS**  
 (Statement of Revenues, Expenditures, and Changes  
 in Fund Balance - Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 2009)

	*****SCHOOL FOOD SERVICE*****		
			VARIANCE
	BUDGET	ACTUAL	FAVORABLE
			(UNFAVORABLE)
<b>REVENUES</b>			
Local sources:			
Interest earnings	\$ 3,444	\$ 3,444	0
Food service	2,179,547	2,179,871	1,324
State sources:			
Equalization	1,751,514	1,751,514	0
Other	73,341	73,341	0
Federal sources	<u>3,028,543</u>	<u>3,028,543</u>	<u>0</u>
Total revenues	<u>7,035,389</u>	<u>7,035,313</u>	<u>1,324</u>
<b>EXPENDITURES</b>			
Current:			
Food services	<u>7,035,728</u>	<u>7,035,728</u>	<u>0</u>
Total expenditures	<u>7,035,728</u>	<u>7,035,728</u>	<u>0</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>25,890</u>	<u>21,174</u>	<u>1,834</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>388,770</u>	<u>388,770</u>	<u>0</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 414,660</u>	<u>\$ 409,944</u>	<u>\$ 1,324</u>

## **Essex Parish School Board**

### **Nonmajor Capital Projects Funds**

**One-Half Cent Sales Tax Air Conditioner Fund** To account for the acquisition and/or construction of major capital facilities by the School Board. Proceeds from general obligation bond sales are accounted for in this fund until the capital projects are completed.

**QEAB Loan Fund** To account for the proceeds from the Qualified Zone Academy Bond Program as well as the expenditure of these funds for capital purposes within the requirements of the debt.

**BOSSIER PARISH SCHOOL BOARD**  
**NONMAJOR CAPITAL PROJECT FUNDS**  
 Comming Balance Sheet  
 June 30, 2000

Exhibit 7

	<u>ONE-HALF CENT SALES TAX AM. CONDITIONER</u>	<u>GCRA LOAN</u>	<u>TOTAL</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 31,180 \$	2,503,400 \$	2,534,580
Receivables	0	1,000	1,000
Interfund receivable	<u>1,384,878</u>	<u>0</u>	<u>1,384,878</u>
<b>Total assets</b>	<u>1,417,058</u>	<u>2,504,400</u>	<u>3,721,458</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries and other payables	0	11,000	11,000
Interfund payable	<u>1,417,058</u>	<u>488,480</u>	<u>1,905,538</u>
<b>Total liabilities</b>	<u>1,417,058</u>	<u>499,480</u>	<u>1,916,538</u>
<b>Fund balances:</b>			
Unassigned	<u>0</u>	<u>1,804,920</u>	<u>1,804,920</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,417,058</u>	<u>\$ 2,304,400</u>	<u>\$ 3,721,458</u>

## BOSSIER PARISH SCHOOL BOARD

NONBLIND CAPITAL PROJECT FUNDS  
Containing Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For the Year Ended June 30, 2003

Exhibit B

	ONE-HALF CENT SALES TAX AIR CONDITIONER	GOV LOAN	TOTAL
REVENUES			
Local sources:			
Investment income	\$	\$	\$
	20,007		20,007
Total revenues	\$	\$	\$
	20,007		20,007
EXPENDITURES			
Current:			
Support services:			
Plant services	\$	\$	\$
	892,099		892,099
Total expenditures	\$	\$	\$
	892,099		892,099
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$	\$	\$
	(872,092)		(872,092)
OTHER FINANCING SOURCES (USES)			
Transfers in	7,935,842	0	7,935,842
Transfers out	(7,935,842)	0	(7,935,842)
Total Other Financing Sources (Uses)	0	0	0
Net change in fund balances	0	(872,092)	(872,092)
FUND BALANCE - BEGINNING	0	2,452,896	2,452,896
FUND BALANCE - ENDING	\$	\$	\$
	0	1,580,804	1,580,804

## **Deer Park School Board**

### **Agency Funds**

**SCHOOL ACTIVITIES FUND:** The activities of the various individual school accounts are accounted for in the school activities agency fund. While the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

## BOEBER PARISH SCHOOL BOARD

SCHOOL ACTIVITY AGENCY FUND  
Statement of Changes in Assets and Liabilities  
For the Year June 30, 2021

Exhibit 9

	<u>Balance,</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance,</u> <u>June 30, 2021</u>
*****SCHOOL ACTIVITY FUND*****				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,718,325	\$ 5,581,045	\$ 5,584,444	\$ 1,714,926
<b>LIABILITIES</b>				
Deposits due others	\$ 1,718,325	\$ 5,581,045	\$ 5,584,444	\$ 1,714,926

## BOBBINK FRESH SCHOOL BOARD

Exhibit 10

**SCHOOL ACTIVITIES AGENCY FUND**  
**Schedule of Changes in Deposits Due Others**  
**For the Year Ended June 30, 2022**

SCHOOL	Balance, Beginning	Additions	Debitations	Balance, Ending
Adult Learning Center	\$ 5,269	\$ 10,483	\$ 10,890	\$ 5,271
Active High	84,888	702,070	713,146	83,928
Apoki Elementary	82,485	170,548	201,879	80,954
Belshire Elementary	87,141	110,100	108,888	98,543
Berkley Elementary	20,283	180,280	159,733	41,049
Berkley Middle	121,888	234,370	232,850	139,528
Berkley High	178,840	488,783	483,243	134,288
Bossier Achievement Center	10,280	44,810	44,211	10,989
Bossier Elementary	12,883	83,272	43,208	32,127
Bossier High	188,042	381,880	280,782	139,099
Bossier Technical Center	10,764	48,283	30,764	18,143
Butler Elementary	3,128	10,171	10,888	1,548
Central Park Elementary	32,088	83,884	89,270	31,388
Cogan Middle	84,818	181,581	185,268	61,159
Curtis Elementary	30,388	87,483	82,107	44,775
Old Grove Middle	84,387	271,840	289,895	86,482
Oremonas Middle	84,882	273,070	234,280	98,452
Haughton High	120,283	590,882	592,581	128,483
Haughton Middle	181,888	288,781	232,877	74,789
East Elementary	43,488	39,877	55,851	47,494
Life Skills Center	3,888	16,513	14,831	4,451
Mapleview Elementary	70,280	88,178	84,730	78,628
Metrol Education Center	20,888	11,243	11,858	20,443
Parkway High	76,783	488,783	488,488	76,022
Plain Dealing Elementary	17,740	30,840	37,232	11,148
Plain Dealing Middle	8,444	38,487	32,833	12,028
Plain Dealing High	33,518	117,280	104,337	46,584
Plantation Park Elementary	20,288	83,184	71,482	7,988
Plant Elementary	47,121	184,288	99,122	52,287
Peridot Elementary	35,478	180,380	141,434	44,388
Rushon Middle	182,387	128,843	137,789	133,288
Shakwed Elementary	20,581	180,721	168,840	16,482
San City Elementary	6,887	84,882	84,812	8,187
T. L. Roates Elementary	28,328	180,181	99,217	32,678
Waver Elementary	81,327	80,240	80,877	28,588
<b>Total</b>	<b>\$ 1,738,728</b>	<b>\$ 5,881,811</b>	<b>\$ 5,884,448</b>	<b>\$ 1,784,182</b>



**CAPITAL ASSETS  
USED IN THE OPERATION  
OF GOVERNMENTAL FUNDS**

BOSSIER PARISH SCHOOL BOARD  
SCHEDULE OF CAPITAL ASSETS BY SOURCE

June 30, 2000

Exhibit 14

<b>CAPITAL ASSETS:</b>	
Land	\$ 587,489
Buildings and improvements	179,582,120
Furniture and equipment	21,525,745
Transportation equipment	<u>5,380,245</u>
<b>TOTAL CAPITAL ASSETS</b>	<b>\$ <u>196,195,699</u></b>
<b>INVESTMENT IN CAPITAL ASSETS:</b>	
Investment prior to June 30, 1980	\$ 68,154,108
Capital Projects Funds	52,428,498
General Fund	24,872,047
School Food Service Fund	808,660
Federal programs	2,214,288
State programs	2,418,743
Donations	688,608
School Activity Agency Fund	<u>124,672</u>
<b>TOTAL INVESTMENT IN CAPITAL ASSETS</b>	<b>\$ <u>151,697,620</u></b>

## BOSSIER PARISH SCHOOL BOARD

## SCHEDULE OF CAPITAL ASSETS - BY FUNCTION AND ACTIVITY

June 30, 2003

Exhibit 12

FUNCTION AND ACTIVITY	BUILDINGS AND IMPROVEMENTS		FURNITURE AND EQUIPMENT		TRANSPORTATION EQUIPMENT
	TOTAL	LAND			
<b>Instructional</b>					
High schools	\$ 56,800,838	\$ 143,884	\$ 32,315,328	\$ 8,890,718	\$ 0
Middle schools	31,835,300	378,408	28,587,442	1,819,454	0
Elementary schools	38,731,881	33,710	27,283,688	2,804,765	0
Parish wide textbooks	8,882,477	0	0	8,882,477	0
Total Instructional	136,250,506	556,002	88,186,458	13,517,314	0
<b>Supporting services</b>					
Pupil support services	847,247	34,889	794,582	27,788	0
Instructional staff support services	7,048,803	5,000	5,274,941	2,258,862	0
General and school administration	6,128,711	17,700	4,485,823	688,368	0
Business services	4,128,522	10,000	3,880,488	137,034	0
Operation and maintenance of plant	388,675	620	81,733	314,822	0
Central services	1,088,851	0	830,136	430,718	0
Food Service	8,008,688	0	5,160,883	348,138	0
Transportation	8,273,278	0	35,800	0	8,237,478
TOTAL CAPITAL ASSETS ALLOCATED TO FUNCTIONS	\$ 150,187,586	\$ 552,456	\$ 118,882,332	\$ 21,623,143	\$ 8,237,478

## General

Exhibit 13

**Schedule of Compensation Paid Board Members  
For the Year Ended June 30, 2005**

The schedule of compensation paid School Board members is in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$800 per month. The president receives an additional \$100 per month for performing the duties of the president.

Board Member	Amount
Kenneth M. Wiggins, President	\$ 6,800
Henry L. Burns	6,800
Rosebeth S. Caskey	3,250
Julian Darby	6,800
Gary E. Dowden	6,800
George C. Fleck	6,800
Michael M. Orshan	3,250
Mark Knott	6,800
William C. Kostelka	6,800
Vernie M. Richardson	3,250
Gloria C. Similan	6,800
J. W. Slack, Vice President	6,800
Ronald A. Griggs	750
Michael S. Messers, II	750
Jack E. Haley	<u>750</u>
Total	<u>\$71,200</u>





STATISTICAL SECTION

BOSSIER PARISH SCHOOL BOARD

Revenues, Expenditures

Table 1

Government-wide Expenditures by Function

Fiscal year ended June 30,

	2002	2003
<b>Governmental Activities:</b>		
<b>Instruction</b>		
Regular programs	45,140,399	41,776,377
Special programs	15,668,808	15,948,089
Other instructional programs	19,044,271	9,076,186
<b>Support services</b>		
Student services	4,678,845	4,078,472
Instructional staff support	5,110,872	5,241,231
General administration	5,290,894	1,894,237
School administration	7,457,155	7,941,275
Business services	5,112,855	1,271,883
Food services	18,025,800	19,889,569
Student transportation services	4,695,399	4,484,272
Central services	983,472	931,263
<b>Plant services</b>	3,714,438	7,286,684
<b>Community service programs</b>	258,153	200,614
<b>Interest on Long-Term Debt</b>	188,107	1,842,827
<b>Total Expenditures</b>	<u>\$ 126,213,657</u>	<u>\$ 116,076,271</u>

Unaudited - see accompanying independent auditor's report.

BOARDS TRUSTS STDS. BOARD  
 Boston, Louisiana

Operating Activities

The State of Louisiana For the Year Ending	Operating Activities		Capital Projects					Total
	Change in Assets	Change in Liabilities and Equity	Property Sales	Net Debt Issuance	Net Debt Retirement	Other	Financial Instruments Activity	
200	\$ 1,074,000	\$ 14,760,000	\$ 26,651,000	\$ 25,000,000	\$ 10,000	\$ 1,000,000	\$ 40,000	\$ 25,451,000
2009	2,178,000	10,554,000	10,000,000	25,000,000	10,000	1,000,000	10,000	15,000,000

Revised on 03/20/2010 10:00 AM



**BOYD'S LAUNDRY STORES, INC.**  
**Income Statement**

AccountingPeriodlyPeriods - AdditionalFixed Type:0000  
 FiscalYearEnd: Apr 30, 1994 (Fiscal Year 1994)

Operation	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Net sales	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000
Cost of goods sold	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Gross profit	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Operating expenses	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Operating income	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Income tax expense	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net income	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Other income	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other expenses	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Net income before taxes	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Income tax expense	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Net income	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000

**Notes**

- (1) The above table includes the following items: Income from operations, net of taxes; Other income; Other expenses; and Income tax expense.
- (2) The Income Statement is prepared on a cash basis and does not include any accruals or deferrals.
- (3) Expenses for depreciation are shown net of accumulated depreciation.
- (4) The Income Statement is prepared on a cash basis and does not include any accruals or deferrals.
- (5) The Income Statement is prepared on a cash basis and does not include any accruals or deferrals.

Continued - see accompanying explanatory material pages.

**BROWNE FINANCIAL SERVICES, INC.**  
Income Statement

General Revenues by Source - All Commercial Real Estate Types (CERET)  
Each year ended June 30, 1994 through June 30, 2003

	1994	2003	1995	1997	1998	1999	2000	2001	2002	2003
<b>Revenues from real estate:</b>										
All revenue less:	\$ 1,073,121	\$ 1,818,000	\$ 1,848,181	\$ 2,628,014	\$ 2,602,019	\$ 1,828,211	\$ 1,828,211	\$ 1,828,211	\$ 1,828,211	\$ 2,628,014
Site lease	(1,073,121)	(1,818,000)	(1,848,181)	(2,628,014)	(2,602,019)	(1,828,211)	(1,828,211)	(1,828,211)	(1,828,211)	(2,628,014)
Site lease	481,128	703,888	678,615	1,123,886	1,123,886	873,445	784,217	784,217	784,217	1,123,886
Residential mortgage	1,073,121	1,818,000	1,848,181	2,628,014	2,602,019	1,828,211	1,828,211	1,828,211	1,828,211	2,628,014
Real estate	2,783,248	2,890,248	2,890,248	2,890,248	2,890,248	2,890,248	2,890,248	2,890,248	2,890,248	2,890,248
Other	88,128	1,400,914	4,086,458	2,266,817	1,828,211	1,828,211	1,828,211	1,828,211	1,828,211	2,266,817
<b>Sub total revenue from real estate</b>	<b>\$ 2,783,248</b>	<b>\$ 2,717,186</b>	<b>\$ 2,254,699</b>	<b>\$ 2,918,114</b>	<b>\$ 2,918,114</b>	<b>\$ 2,918,114</b>	<b>\$ 2,918,114</b>	<b>\$ 2,918,114</b>	<b>\$ 2,918,114</b>	<b>\$ 2,918,114</b>
<b>Revenues from other sources:</b>										
Site acquisition	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000	\$ 6,500,000
Revenue sharing	275,000	817,000	381,128	301,786	301,786	288,000	288,000	288,000	288,000	288,000
Professional improvement program	1,073,121	1,073,121	1,073,121	1,073,121	1,073,121	1,073,121	1,073,121	1,073,121	1,073,121	1,073,121
Other	3,877,428	3,877,428	4,042,000	4,042,000	4,042,000	4,042,000	4,042,000	4,042,000	4,042,000	4,042,000
<b>Subtotal revenue from other sources</b>	<b>\$ 11,725,549</b>	<b>\$ 12,267,549</b>	<b>\$ 12,096,149</b>	<b>\$ 12,923,907</b>	<b>\$ 12,923,907</b>	<b>\$ 12,923,907</b>	<b>\$ 12,923,907</b>	<b>\$ 12,923,907</b>	<b>\$ 12,923,907</b>	<b>\$ 12,923,907</b>
<b>Revenues from related sources:</b>										
Site lease	\$ 1,073,121	\$ 1,818,000	\$ 1,848,181	\$ 2,628,014	\$ 2,602,019	\$ 1,828,211	\$ 1,828,211	\$ 1,828,211	\$ 1,828,211	\$ 2,628,014
<b>Total revenues</b>	<b>\$ 14,581,918</b>	<b>\$ 16,862,735</b>	<b>\$ 16,209,029</b>	<b>\$ 18,370,035</b>	<b>\$ 18,370,035</b>	<b>\$ 18,370,035</b>	<b>\$ 18,370,035</b>	<b>\$ 18,370,035</b>	<b>\$ 18,370,035</b>	<b>\$ 18,370,035</b>

Note:

(1) The above table is based on the following basis: (a) Commercial Real Estate Types (CERET), (b) Commercial Real Estate Types (CERET), and (c) Commercial Real Estate Types (CERET).

(2) The above table is based on the following basis: (a) Commercial Real Estate Types (CERET), (b) Commercial Real Estate Types (CERET), and (c) Commercial Real Estate Types (CERET).

(3) The above table is based on the following basis: (a) Commercial Real Estate Types (CERET), (b) Commercial Real Estate Types (CERET), and (c) Commercial Real Estate Types (CERET).

(4) The above table is based on the following basis: (a) Commercial Real Estate Types (CERET), (b) Commercial Real Estate Types (CERET), and (c) Commercial Real Estate Types (CERET).

Detailed - see accompanying independent auditors report.

BOSSIERE PUBLIC SCHOOL BOARD  
Bossier, LouisianaProperty Tax Levies and Collections (1)  
Fiscal years ended June 30, 1994 through June 30, 2003

Fiscal Year	Total School Board Tax Assessment	Current Tax Collections	Percent of Tax Levy Collected	Delinquent Taxes Collected		Total Taxes Levied and Partially Collected	Total Collections As a Percent of Current Tax Levy
				Delinquent Taxes	Materially Partially		
1993-94	\$ 7,059,255	7,046,226	99.83%	\$ 60,259	41,783	7,088,017	100.83%
1994-95	7,190,057	7,875,594	99.81%	29,007	21,256	7,925,857	99.80%
1995-96	7,088,559	7,803,634	109.93%	34,384	11,339	7,954,357	101.08%
1996-97 (2)	13,797,343	13,822,248	100.24%	23,903	15,963	13,862,114	100.87%
1997-98	15,368,795	14,458,477	94.27%	79,328	39,582	14,677,388	95.47%
1998-99	16,521,078	15,863,439	96.02%	13,779	1,868	16,279,319	98.51%
1999-00	15,986,261	14,915,143	93.31%	20,624	59,379	15,095,146	94.44%
2000-01	15,296,149	14,174,872	92.68%	13,444	60,269	14,848,585	97.08%
2001-02	16,302,188	18,782,114	115.22%	93,889	79,417	19,255,420	118.12%
2002-03	20,463,149	18,323,131	90.08%	279,441	29,653	20,932,225	102.30%

Notes:

(1) Bossier Public School

(2) The 1996-97 tax assessment included an additional levy passed in April 1996 for employee benefits and salaries.

Unaudited - see accompanying independent auditor's report.

Table 6

## BOSSIER PARISH SCHOOL BOARD

Bossier, Louisiana

Assessed and Estimated Actual Value of Taxable Property (1)  
Last Ten Calendar Years

Year	Assessed Value	Estimated Actual Value	Ratio of Assessed Value to Estimated Actual Value
1994	\$ 288,403,781	2,222,528,783	12.9%
1995	298,222,280	2,311,828,837	12.9%
1996	296,213,590	2,296,213,878	12.9%
1997	321,694,500	2,276,682,869	18.0%
1998	361,898,600	2,602,684,507	13.2%
1999	384,278,699	3,039,779,367	11.5%
2000	399,161,900	3,493,279,273	11.4%
2001	450,641,368	3,948,746,567	11.4%
2002	489,789,398	4,246,171,366	11.5%
2003	518,127,848	4,498,521,467	11.5%

## Notes:

(1) Information provided by Bossier Parish Tax Assessor

Unaudited - see accompanying independent auditor's report.

**DUPONT PARENT SCHOOLS, BOARDS**

Districts, Locations

Property Tax Rates and Tax Levies – All District and Overlapping Governments  
Fiscal year ended June 30, 1996 through June 30, 2000

Fiscal Year	Tax Rates Per \$1,000 of Assessed Value (%)					Tax Levies (\$)				
	Parish (1)	Sherrill	School	City of Bossier (2)	Total	Parish (1)	Sherrill	School	City of Bossier (2)	Total
1994	13.52	13.23	39.42	21.27	66.44	\$ 1,471,059	1,000,054	3,086,363	4,368,369	16,633,792
1995	28.73	13.50	28.42	21.27	296.92	4,231,923	1,881,998	1,191,057	4,455,125	18,324,479
1996	26.23	13.50	26.42	23.85	101.88	4,259,487	1,781,089	1,888,735	4,391,335	18,258,478
1997	27.92	13.51	41.18	26.38	124.28	5,251,629	1,831,271	10,170,943 (3)	3,653,178	21,306,148
1998	28.00	13.51	41.39	26.38	117.88	5,487,387	1,884,299	10,458,790	3,693,568	20,176,459
1999	24.12	13.51	41.28	31.28	115.43	6,833,098	3,033,111	16,821,978	6,481,002	31,827,078
2000	34.80	13.51	35.14	35.28	129.83	8,171,889	3,211,880	15,178,249	6,278,197	31,840,098
2001	34.23	13.51	35.14	35.29	129.62	9,239,829	4,469,635	18,258,129	7,587,354	40,251,348
2002	34.18	13.51	34.84	36.21	128.80	10,266,131	4,883,549	20,182,188	7,881,887	41,793,218
2003	34.08	13.51	35.14	36.21	128.90	11,203,889	5,329,889	20,488,189	8,421,134	41,863,071

**Notes:**

- (1) For Dupont Parish Tax, a source Parish Road Tax
- (2) The parish rates include the following:
  - Bossier Parish District Tax
  - Cypress-Black Dragon Tax
  - Red River Water Mfg
  - Parish Tax
  - Parish Fees
- (3) Includes the following:
  - Coastline Tax
  - Library Maintenance Tax
  - Library Bonds Tax
  - Health Clinic Tax
  - Account's Tax

(4) Increase due to an increase in millages for salaries and benefits

(5) For Comprehensive Annual Financial Report of the City of Bossier City

Revised - an accompanying independent auditor's report.

BOONVILLE PUBLIC SCHOOLS, BOONVILLE  
Boonville, Louisiana

Ratio of Net General Obligation Bonded Debt  
to Assessed Value and Net General Obligation Bonded Debt Per Capita

Fiscal years ended June 30, 1994 through June 30, 2002

Fiscal Year	Enroll- ment Population (1)	Assessed Value (\$)	Gross Bonded Debt (2)	Less Debt Service Payable (3)	Net Bonded Debt (3)	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1994-95	17,300	\$ 238,433,781	9,859,800	\$ 1,213,321	8,646,479	2.66%	\$ 501
1995-96	19,400	296,117,219	7,739,800	1,461,100	6,278,700	2.12%	324
1996-97	19,200	294,211,290	5,675,000	1,214,241	4,460,759	1.52%	232
1997-98	19,119	303,094,000	12,170,000	3,654,815	8,515,185	2.83%	445
1998-99	19,752	301,209,000	18,340,000	4,249,833	14,090,167	4.68%	714
1999-00	19,700	304,198,000	18,998,000	4,812,878	14,185,122	4.66%	720
2000-01	19,719	304,116,000	16,458,000	3,582,506	12,875,494	4.24%	653
2001-02	19,118	400,841,000	15,865,000	4,128,066	11,736,934	2.92%	614
2002-03	19,200	489,793,500	15,223,000	4,682,418	10,540,582	2.15%	549
2003-04	19,679	510,371,629	14,598,000	4,838,434	9,759,566	1.91%	496

Notes:

- (1) Louisiana Electronic Assessment Program (LEAP) operated by Northeast Louisiana University Center for Education and Economic Research (<http://leap.louisiana.edu>) for 1995-1999. Census website at [www.census.gov/population/metadata/mortality/2000-2002](http://www.census.gov/population/metadata/mortality/2000-2002).
- (2) Assessed value is the Total Assessed Valuation of all property located in Boonville Parish. Property is assessed at 10% on land and residential property and 15% on commercial property.
- (3) Includes general obligation bonds payable only.
- (4) U.S. Census Bureau (<http://apip14blat.census.gov>)

Unaudited - see accompanying independent auditor's report.

BOSSIERE PUBLIC SCHOOL BOARD  
Bossier, Louisiana

Schedule of Direct and Overlapping Debt (1)  
June 30, 2003

Kind of Governmental Unit (1)	Gross Debt	Amount Available Debt Service Fund	Net Debt Outstanding (2)	Percentage Applicable to This Unit	Debt Service Due on Debt
Special Debt					
Bossier School Board	\$ 14,000,000	4,000,000	10,000,000	100%	\$ 10,000,000
Cooperating Debt					
Bossier Police Jury	41,250,000	3,250,000	41,000,000	100%	41,000,000
Total direct and overlapping debt	\$ 55,250,000	7,250,000	48,000,000		\$ 51,000,000

Notes:

(1) Various taxing districts within Bossier Parish that involve a small percentage of taxpayers. These district debts is not included.

(2) This represents the date of all the commitments also made in Bossier Parish.

(Unaudited - see accompanying independent auditor's report)

FOREIGN BARRON SCHOLAR BOARD  
 Boston, Louisiana

Composition of Legal Debt Margin  
 June 30, 2003

Assessed Value	\$	210,377,000
Debt limit (except-the proviso) (3.5%) of assessed value (1)		7,368,199
Amount of debt applicable to debt limit (2)	\$	14,568,000
Total general bonded debt		4,534,000
Less: Amounts in debt service funds		
Total amount of debt applicable to debt limit		14,568,000
Legal debt margin	\$	200,309,000

Notes:

(1) This percentage is in accordance with Act 181 of 1990 Regular Session of the Louisiana Legislature (R.S. 28:402(1)).

(2) Excludes general obligation bonds only.

Unaudited - see accompanying independent auditors' report.



MONTHLY FINANCIAL STATEMENTS, BOARD  
 Baton Rouge, Louisiana

Table 11

Ratio of Annual Debt Service Expenditures for  
 General Bonded Debt to Total General Expenditures  
 Fiscal years ended June 30, 1994 through June 30, 2003

Year Ended June 30	Debt Service Expenditures Interest and Principal (C1)		Total General Expenditures (C2)	Ratio of Debt Service to General Expenditures (Percent)
	Principal (C1)	Total		
1994	2,500,000	454,028	3,224,028	3.09%
1995	2,683,000	417,719	3,112,719	2.95%
1996	2,640,000	324,210	2,974,210	2.87%
1997	3,050,000	600,000	3,650,000	2.45%
1998	3,000,000	940,611	3,940,611	2.55%
1999	3,000,000	1,096,305	4,096,305	2.47%
2000	3,000,000	960,662	3,960,662	2.30%
2001	3,000,000	948,692	3,948,692	2.33%
2002	620,000	862,162	1,482,162	2.28%
2003	600,000	830,960	1,430,960	2.23%

Notes:

- (1) Includes debt service on general obligation bonds only.
- (2) Includes general expenditures for General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds and Permanent Fund. The Board of Parish Community College and Board of Educational Excellence Fund are included in Special Revenue Funds for the years 1996 - 1997. The Board of Educational Excellence Fund was changed to a trust fund and therefore not included in this schedule from 1999 - 2001. In 2002, this fund was again included as a Permanent Fund with the implementation of GASB 34.

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**ROBERT PASTER SCHOOLS - BOARD**  
 Newark, Louisiana

**Revenue Bond Coverage**  
 Sales Tax Debt

Fiscal years ended June 30.

Fiscal Year	Gross Revenues (1)	Expenditures (2)	Net Revenues Available For Debt Service (3)	Total Service Requirements		Coverage
				Principal	Interest and Fiscal Charges	
1994	\$ 12,499,331	16,747	12,482,584	715,000	62,831	797,831
1995	14,175,466	112,911	14,062,555	715,000	46,215	861,215
1996 (4)	0	0	0	0	0	0
1997	0	0	0	0	0	0
1998	0	0	0	0	0	0
1999	0	0	0	0	0	0
2000	0	0	0	0	0	0
2001	0	0	0	0	0	0
2002	0	0	0	0	0	0
2003	0	0	0	0	0	0

**Notes:**

(1) Includes operating revenues and license income.

(2) Includes all operating expenses except interest paid on debt service and other nonoperating expenses.

(3) Represents one-half cost of the total cost and one-half cost ratio for principal. One-half cost is allocated to the repayment of the School Board's sales tax bonds.

(4) Revenue bonds were paid off by the 2000 fiscal year.

Numbered - see accompanying independent auditor's report.

Table 12

RESEARCH PARTNER SCHOOLS, ISSUES  
Business, Economics

Demographic Statistics  
Fiscal years ended June 30,

Fiscal Year	Population (1)	Median Age (1)	School Enrollment	Average Study Membership	Unemployment Rate (2)	Per Capita Income (3)
1994	81,288	27.3	18,272	18,218	1.18%	\$ 14,631
1995	85,488	27.0	18,542	18,397	1.06%	14,777
1996	89,583	26.8	18,443	17,458	1.18%	18,508
1997	91,139	26.8	18,687	18,463	6.68%	21,259
1998	93,723	26.8	18,822	18,800	3.80%	26.8
1999	94,283	26.8	18,787	18,796	4.68%	26.8
2000	95,374	26.8	18,890	18,721	3.80%	26.8
2001	98,370	24	18,833	28,646	5.00%	26.8
2002	99,285	24	18,759	39,809	7.30%	(4) 18,119 (4)
2003	108,116	(6) 24	18,878	38,719	7.90%	(7) 21,288 (8)

## Notes:

- (1) 1994 - 2001 Louisiana Electronic Assistance Program (LEAP) operated by Southeast Louisiana University Center for Business and Economic Research (<http://slu.edu/cebr>); 2002 Census website at [www.census.gov](http://www.census.gov)  
 (2) 1992 Research Division, Louisiana Truck, 1991 - 1993 Louisiana Electronic Assistance Program (LEAP)  
 (3) Bureau of Labor Statistics (<http://data.bls.gov>)  
 (4) U.S. Census Bureau (<http://pubdata2.census.gov>)  
 (5) State Board of Appeals

Unaudited - see accompanying independent auditors' report.

**HOUSING FINANCE AGENCIES, BONDS**  
Bossier, Louisiana

**Property Value, Construction, and Bond Deposits**

Calendar years ended December 31.

Calendar Year	Property Value (1)		Residential	Bond Expenditures (2)	Commercial Construction (3)		Residential Construction (4)	
	Commercial	Residential			Number of Units	Value	Number of Units	Value
1994	\$ 1,511,131,866	666,717,133	\$ 447,263,008	397	\$ 29,300,595	600	\$ 50,115,483	
1995	1,685,300,877	746,991,299	441,538,008	498	33,382,448	520	38,499,695	
1996	2,094,900,000	1,202,000,000	565	565	67,430,679	885	67,430,679	
1997	1,184,754,707	1,267,879,000	134,884,000	346	16,110,000	261	46,000,865	
1998	871,184,000	2,311,854,578	565	565	565	374	63,193,216	
1999	1,838,257,000	2,394,523,500	565	565	81,654,000	417	76,233,700	
2000	856,780,000	2,476,404,000	565	565	48,708,000	939	68,795,000	
2001	1,311,340,000	2,831,481,100	565	565	28,754,375	495	68,558,440	
2002	1,305,343,200	2,945,000,100	65,000,000 (5)	400	44,000,240 (6)	1,236	87,004,819 (4)	
2003	1,311,374,987	3,105,267,000	70,000,000 (5)	300	70,000,000 (6)	1,200	110,000,000 (4)	

Notes:

(1) 1993-1999 Bossier Bonds Tax Assessor, 1999-2002 City of Bossier City and Bossier Police May permit offices.

(2) Louisiana Economic Assistance Program (LEAP).

(3) ITAC-BTS Summary of Deposits (<http://files.paris.gov/ind>) last updated June 28, 2005.

(4) Initial account applications from City of Bossier City and Bossier City Tax Assessor.

Unaudited - see accompanying Independent auditor's report.

BOSSIERE PARISH SCHOOLS BOARD  
Bossier, Louisiana

Table 13

Principal Transactions (1)  
June 18, 2023

State	Industry	Amount YTD	Percentage of Total Annual Amountal Values
Arkansas	Street/Local Contracting	\$ 30,039,228	1.99%
City of Shreveport	Government	18,919,608	4.92%
Southwestern Electric Power Co.	Public Utility	15,496,079	4.29%
Hillwood Casino	Street/Local Contracting	9,999,386	1.87%
Red South Telecommunications	Telephones	8,491,780	2.27%
RSB LLC	Lodging	5,893,239	1.87%
Culbert Lubbock Co. LP	Oil and Gas	11,511,800	3.89%
Louisiana Street/Local Contracting	Street/Local Contracting	4,900,000	1.87%
City of Capitol Center	Street/Local Contracting	3,380,200	0.87%
Williams National Bank	Banking	3,622,845	0.94%
Total for all principal taxpayers		111,998,460	28.17%
Total for remaining taxpayers		271,494,000	71.87%
Total for all taxpayers		\$ 383,492,460	100.00%

(1) Bowser Parish Tax Assessor

Unaudited - see accompanying independent auditor's report

Table 16

PROCESSES FOR PURCHASES, RETURNS,  
DELIVERIES, LEADTIMES

## Attendance Data

Fixed year ended June 30, 1984 through June 30, 2000

Fixed Year	Number of Deliveries	Average Daily Attendance	Attendance Data		
			Annual	Average Daily Absences Percent of Change	
1988	809	18,118	17,179	2,044	91.29%
1989	811	18,199	17,458	8,445	94.89%
1990	990	18,140	19,148	9,129	94.87%
1991	811	18,483	17,591	4,994	94.29%
1992	906	18,343	17,981	1,926	94.99%
1993	948	18,798	17,841	4,816	95.27%
2000	816	18,721	17,776	4,194	94.89%
2001	661	18,548	17,471	4,776	95.27%
2002	974	19,011	17,917	6,876	94.54%
2003	1,019	18,719	17,963	9,294	94.37%

Unaudited - not incorporating independent auditor's input.

**BRUNNEN EDUCATIONAL SERVICES**  
**Insurance Policies**  
 Schedule of Insurance Policies  
 June 30, 2020

Type of Coverage Name of Company	Policy Number	Policy Period From To	Amount of Coverage and Deductible	Amount	Priority
Property/Burglary/Robbery	BRUNNEN011	3-1-20	3-1-21	Blanket Limit, Special Perils \$50,000,000	\$
Auto & Truck/Trailer/Boat/Personal	BRUNNEN008	11-1-20	11-31-20	Equipment Exclusions Deductible: \$2,500	\$50,000
General Liability Including Employees Insureds/ Liability Group	01-00000049	9-20-19	9-20-20	Per Occurrence Claimed Aggregate Employer's Liability \$1,000,000	\$500,000 \$500,000 \$500,000
Contract Legal Liability Including Contractual Employment Liability Employment Group	BRUNNEN013	9-23-19	9-23-20	Limit Aggregate \$1M Excess	\$500,000 \$500,000
Automobile Group	01-00000028	7-1-20	7-1-20	Liability (each vehicle) Medical Payments Uninsured So placed average savings on owned vehicles	\$500,000 2000
Business Interruption/Contingency/ Advanced Employee-Care	BRUNNEN014	3-1-20	3-1-20	Per Day - Work Comp Per Person Employee Lib. \$50,000	Li. Exclusion \$400,000
Business Interruption/Contingency	117881	9-1-19	9-1-20	Maximum Benefits Per Policy Location	25,000
Group-Term Health Plan Specific Advanced Employee-Care Contract/Per State of Location	7816	9-1-19	9-1-20	\$500,000 maximum/1,000,000 specific employee limit	\$500,000 per contract/individual
Director's & Officers' Liability/ Contractor	01-00000029	1-5-20	1-5-20	Maximum Benefits Contractors/Insureds	1,000,000 500,000

Notes:

(1) Insurers file with the California Department of Insurance.

(2) Includes amounts including those from sub-policies, deductibles, co-insurance, per-occurrence, and annual aggregate amounts approved from sub-policies.

Unaudited - not necessarily independent audited figures.

**BOSSIERE PARISH SCHOOL BOARD**  
Bossier, Louisiana

Middlewest Statistical Data  
June 18, 2003

Suburban Area	Completed	Capacity, Ft.	Average
<b>High Schools:</b>			
• Julian	1983	205,724	18.31
Bossier	1978	77,800	25.80
Bozart	1989	142,300	18.14
Bozart	1990	99,600	22.80
Thompson	1982	115,475	28.30
Thompson	1988	91,400	28.20
<b>Middle Schools:</b>			
Days	1980	82,247	14.15
East Orleans	1987	94,715	12.90
Chambers	1988	76,300	13.17
Northon	1985	80,114	24.60
<b>Elementary/Middle Schools:</b>			
Paul Dooling	1982	63,400	12.58
Bozart	1998	88,324	14.70
Thompson	1989	103,308	21.62
<b>Elementary Schools:</b>			
Apollin	1998	68,118	1.88
Bossier	2008	90,416	3.68
Bossier	1993	68,000	21.15
Bozart	2002	64,508	4.98
Bozart	2002	82,492	4.58
Bozart	2007	80,216	3.08
Central Park	2008	40,918	0.98
East	2003	33,548	11.44
Northonville	1992	90,008	15.98

(Continued)



MISSOURI PUBLIC SCHOOLS BOARD  
Recess, Louisiana

Missouri Statistical Data  
Year 19, 2000

Instruction Sites, Continued	Construction	Capacity, Pk.	Average
Elementary Schools, Cont.			
Pinebluff Park	1953	51,390	50.18
Pine	1950	51,000	50.08
Pineville	1953	50,000	50.00
Rocky Mount	1941	50,000	50.26
T. L. Rockin	1986	54,275	(1)
Starkwood Plains	1980	51,775	50.33
Sun City	1968	46,000	(2)
Walker	1948	61,750	59.26
Other Instruction Sites:			
Roubidoux Public Community College (3)	1986	51,374	(1)
Roubidoux LA Skills Center	1914	50,000	52.20
EPC - Central Justice Institute (4)	1961	54,700	54.00
Roubidoux Career Center	1945	40,000	44.00
			(Concluded)

## Notes:

- (1) Included with Pine Elementary average.
- (2) Included with Walker High School average.
- (3) Included with Walker High School average - Community College originally located in Air Force High School. In 1986, a new library and classroom building was annexed adjacent to the high school.
- (4) These sites are rented from the school board by the State of Louisiana who operates the Community College and Central Justice Institute.

Unaudited - an accompanying independent auditor's report.

**Bozler Parish School Board  
Denham, Louisiana**

**Single Audit Report  
As of and for the Year Ended June 30, 2000**

**Deerfield Parish School Board**

**Table of Contents**

	<b>Page</b>
<b>OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS AND BY OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR NO. 5-113</b>	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards	1-2
Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular No. 5-113	3-4
Schedule of Expenditures of Federal Awards	5-6
Notes to the Schedule of Expenditures of Federal Awards	7
Schedule of Findings and Questioned Costs	8-12
Corrective Action Plan for Current-Year Findings and Questioned Costs	13-14
<b>OTHER INFORMATION</b>	
<b>Management Letter Items</b>	
Management Letter	15-16
Status of Prior Management Letter Items	17-21
<b>Agreed-Upon Procedures</b>	
Independent Accountants' Report on Applying Agreed-upon Procedures	22-24
School Board Prepared Performance and Statistical Data Schedules	25-24



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(Retired)

1981 - 2000

## **Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

### **Board Members**

**Donner Parish School Board**

**Donner, Louisiana**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Donner Parish School Board, as of and for the year ended June 30, 2003, which collectively comprise the School Board's basic financial statements, and have issued our report thereon dated December 23, 2003. We conducted our 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 of America.

### **Compliance**

As part of obtaining reasonable assurance about whether the School Board's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

### **Management Letter Item**

However, we noted an immaterial instance of non-compliance, which we have reported to management of the School Board in a separate letter dated December 23, 2003.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the School Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 03-F1.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce a relatively high level of 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions.

and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we consider the reportable condition described above to be a material weakness.

**Management Letter Items**

We also noted another matter involving the internal control over financial reporting which we have reported to management of the School Board in a separate letter dated December 23, 2000.

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

  
ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 23, 2000



# ALLEN, GREEN & WILLIAMSON, LLP

CERTIFIED PUBLIC ACCOUNTANTS

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## Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular No. A-133

Board Members  
Bossier Parish School Board  
Bossier, Louisiana

### Compliance

We have audited the compliance of Bossier Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular No. A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2013. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our 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 No. A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular No. A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School Board's compliance with those requirements.

In our opinion, the 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, 2013.

### Internal Control Over Compliance

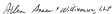
The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular No. A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the School Board, as of and for the year ended June 30, 2003, and have issued our report thereon dated December 23, 2003. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular No. A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 23, 2003

**Bossier Parish School Board  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2003**

FEDERAL AGENCY/ FUND-TITLE/PROGRAM NAME	FY03 Number	Pass-Through Account No.	Expenditures
<b>CASH FEDERAL AWARDS</b>			
<b>United States Department of Agriculture</b>			
Passed Through Louisiana Department of Education			
Child Nutrition Cluster:			
School Nutrition Program	10.555	008-01-008	\$ 668,262
National School Lunch Program	10.555	008-01-006	1,580,522
Passed Through Louisiana Department of Treasury			
School A. Meals (National Program Leads)	10.660	N/A	382,738
Total U. S. Department of Agriculture			<u>2,631,522</u>
<b>United States Department of Education</b>			
Direct Programs:			
Impact Aid (Title VIII)	\$4,081A	N/A	777,560
Passed through Louisiana Department of Education:			
Adult Education – State Grant Program			
	\$4,000	0044-08	268,030
		0044-88-C	24,493
Adult Education – One Stop Center	\$4,000	0015-08	4,196
Adult Education – Technology Grant	\$4,000	0020-08	19,858
Title I Grants to Local Educational Agencies	\$4,819	81-T1-88	2,144,536
		82-T1-88-C/D to 2003	112,178
		82-T1-88	387,139
Grants for Infants and Families with Disabilities (Part C)	\$4,188	00-C0-08	14,781
Special Education Cluster:			
Grants to States (Part B)			
	\$4,027	00-81-08	1,892,892
		00-81-08	248,808
		00-81-88-C	40,800
Preschool Grants	\$4,173	82-P1-88	117,274
		82-P1-88	2,086
Traditional Education:			
Basic Grants to States			
	\$1,848	28-81-89-2889C	193,411
		0283-88-C	5,839
Tech-Prep Education			
	\$4,343	5008-028309	140,668
Innovative Education Program Strategies – Title VI			
	\$4,298	82-80-88	12,877
		82-80-88 (X) to 2003	8,236
Innovative Education Program Strategies – Title V			
	\$4,298	81-80-88	68,211
Title II (Improving Teacher Quality State Grants)			
	\$4,367	81-20-88	626,470
		82-20-88	48,525
		00-20-08 (X) to 2003	31,268
Title III Program for Limited English Proficient Children			
	\$1,340	81-80-88	18,942
Title IV (Safe and Drug-Free Schools)			
	\$4,188	81-70-88	68,547
		00-70-08 (X) to 2003	17,345
		82-70-88	31,436

(continued)



**Booker Parish School Board  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2003**

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM NAME	OFFICE Number	Pass-Through Account No.	Expenditures
<b>CASH FEDERAL AWARDS</b>			
<b>United States Department of Education (Continued)</b>			
Technology Improvement Grant	84.5(82)	8218-08	236,297
Enhancing Education Through Technology	84.5(82)	8348-08	69,713
Class-Site Reduction - Title VI	84.5(8)	02-01-08	54,687
		02-01-08 C/O to 2003	<u>91,428</u>
Total United States Department of Education			<u>3,792,547</u>
<b>United States Department of Health and Human Services</b>			
Passed through the Louisiana Department of Education:			
Child Care and Development Block Grant (Starting Point: Preschool)	93.573	8338-08	81,931
Title XIX:			
EPSEYT School Based State	03.704	1415(83)	89,622
EPSEYT School Based Worker	03.704	1415(83)	75,396
Temporary Assistance for Needy Families	81.508	N/A	6,668
Medical Program	93.738	1704(77)	<u>203,132</u>
Total United States Department of Health and Human Services			<u>476,929</u>
<b>United States Department of Defense Direct Programs</b>			
Department of the Army - ROTC	N/A	N/A	488,238
Department of the Army - Star Base	N/A	N/A	21,7424
Flood Control Project	12.865	N/A	<u>1,227</u>
Total United States Department of Defense Direct Program			<u>511,209</u>
<b>NONCASH FEDERAL AWARDS</b>			
<b>United States Department of Agriculture</b>			
Passed through Louisiana Department of Agriculture and Forestry			
Food Distribution (Commodities)	18.839	N/A	<u>203,482</u>
Total Noncash Federal Awards			<u>203,482</u>
Total Federal Expenditures			<u>\$11,594,854</u>

(continued)

**Bossier Parish School Board**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2003**

**NOTE 1 - GENERAL:** The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Bossier 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, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 2 - NONCASH PROGRAMS:** Commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

**NOTE 3 - RELATIONSHIP TO FINANCIAL STATEMENTS:** Federal awards revenues are reported in the School Board's general-purpose financial statements as follows:

<u>Expend</u>	<u>Federal Sources</u>
General	\$ 2,947,348
Special Revenue	
Title I	2,599,057
Title VI	61,829
Title II	868,000
Title III	16,942
Title IV	52,000
Title V	75,457
Special Education	2,253,687
Pre-School	116,366
Region VII Service Center	64,308
School Food Service	<u>3,333,412</u>
<b>Total</b>	<b><u>\$12,488,808</u></b>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS:** Amounts reported in the accompanying schedule agree with the amounts reported in the related federal financial reports except for changes made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

**NOTE 5 - MATCHING REVENUES:** For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - LOANS OUTSTANDING:** The Bossier Parish School Board had \$299,001 of loan balances outstanding at June 30, 2003. The proceeds of these loans were received in a previous fiscal year under former CIPDA #66,702 for asbestos removal.

**Denver Parish School Board  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2003**

**PART I - Summary of the Auditors' Results**

**Financial Statement Audit**

- i. The type of audit report issued was unqualified.
- ii. There was a reportable condition required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States.

The reportable condition was considered to be a material weakness.

- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

**Audit of Federal Awards**

- iv. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The type of report on the matter based on compliance of major federal awards was unqualified.
- vi. The audit disclosed no audit findings which the auditee is required to report under OMB Circular No. A-133, Section .318(a).
- vii. The major federal awards are:

<u>CFDA#</u>	<u>Name of Federal Program or Cluster</u>
84.802	Adult Education - State Grant Program
84.367	Title II-Improving Teacher Quality State Grants
18.559	Food Distribution (Commodities)

Special Education Cluster

84.027	Grants to States (Part B)
84.173	Pre-School Grants

- viii. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular No. A-133, Section .318(b) was \$377,944.
- ix. The auditee qualifies as a low-risk auditee under OMB Circular No. A-133, Section .500.

**Booster Parish School Board**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2003**

**PART II - Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

**Reference and Title: (21-F) Accounting for Capital Assets**

**Entity-wide or program/department specific:** This comment is entity-wide.

**Criteria or specific requirements:** Sound business decisions requires accurate and timely financial reporting. The implementation of GASB 34 has enhanced the financial reporting of capital assets by requiring capital assets to be accounted for in virtually the same manner as commercial entities. This requires that capital assets with cost exceeding the capitalization threshold established by the school board (\$1,000) be added to the capital asset listing and depreciated. The net value of capital assets are now reported on the new Statement of Net Assets rather than in the general fund assets account group. This new reporting heightens the need that the capital asset listing be accurate, current and comprehensive. Cost, current year depreciation and accumulated depreciation calculations must be accurate to provide a roll forward of the amounts of capital asset information from year to year.

**Conditions:**

**Tagging of Equipment:** The School Board does not presently use a tagging system to identify assets. The serial number is used as the identifier. However, an asset on the capital asset listing that is identified by one or more may have multiple components, each of which may have a serial number. The serial number identifier is not consistently used. For example, computers have serial numbers on both the monitor and processor. Sometimes the serial number on the monitor is the identifier reflected on the capital asset listing while other times the serial number on the processor is the identifier used.

Also some items do not have serial numbers and other items have multiple numbers. Allen, Green & Williamson, LLP audit procedures typically includes sampling the accuracy of the capital asset listing by both attempting to find capital assets on the capital asset listing at the school/site, and by tracing capital assets randomly selected at the school/site to the capital assets listing. We attempted to identify ten capital assets randomly selected at each of four schools on the capital asset listing. Of the fifty capital assets selected, twenty seven items could not be traced to the capital asset listing.

We did not attempt to find capital assets on the capital asset listing at the school/sites because the capital asset listing does not provide information on the location of the capital asset at the school/site. Accordingly, finding a capital asset at the school/site would be extremely time consuming.

**Current-Year Additions:** Presently, there is no procedure in place to check the accuracy and completeness of additions to the capital asset listing. The accounts payable check register is reviewed for new equipment purchased. When the check has cleared the bank account, the invoice is pulled and the information is added to the capital asset listing. This practice results in a timeliness in adding assets to the capital asset listing and increases the probability that a capital asset addition will be overlooked.

**Parish Parish School Board**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2003**

**PART II - Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

The Internal Auditor performed a review of the capital asset listing in August 2003 and several errors were noted such as a vehicle costing \$16,489 was listed with a cost of \$1,648,000 and video equipment with a cost of \$137,34 was listed at a cost of 100,000.

In listing additions to capital assets, Allen, Green & Williamson, LLP selected six additions, five from the School Board prepared listing of additions and five from a review of the general ledger, to test for accuracy and completeness. We noted one asset with a cost of \$1,171,68 was added to the listing with a cost of \$202,356. Another asset addition was a modular building but the cost did not include the final payment (percentage) of \$2,243. Seven capital assets received late in the fiscal year were not included on the capital asset listing as of June 30. The receipt of the capital assets and the accounting recognition of the cost had been recognized in the year ended June 30, 2003 but the capital assets were not included on the capital asset listing. Of these seven capital assets, four were added to the capital asset listing in July 2003. The other three assets had not been added to the listing as of October 2003.

**Capital Asset Deletions** Schools turn in capital asset deletion forms to the central warehouse requesting that the items be deleted from the listing. There is currently no system in place to ensure that the items included on these deletion forms are actually deleted from the capital asset listing. No deletions were recorded for the year ended June 30, 2003. This seems highly unlikely considering the number of capital assets that are routinely replaced or junked during a typical year.

**Depreciation Calculations and Useful Lives** Information for the cost of capital assets, depreciation expense and accumulated depreciation is included on the depreciation schedule. In testing depreciation expense we noted numerous calculations for depreciation expense which were incorrect. The data processing department was made aware of these errors and a new report was generated with corrections. In reviewing the schedule for useful lives of assets, we noted numerous assets with useful lives which differed from the capital asset policy. These differences were noted mainly with older assets.

**Capital Asset Reports** The present format of the report makes a roll forward of the cost of capital asset cost and accumulated depreciation difficult, an important step and control in the accounting and reporting of capital assets. Several reports must be used and placed together to collect the information for capital asset cost and accumulated depreciation. Also, the present format of the reports do not include the funding source for asset additions which would allow for a reconciliation with the general ledger.

**Proper perspective for judging the pervasiveness and consequences** The School Board reported net capital assets of \$2,442,328 on the Statement of Net Assets. This represents the largest single asset on the Statement of Net Assets, representing 34% of the total assets.

**Possible Assessed Effect (nature and effect):**

**Impact:** Historically, accounting for capital assets has been a problem for governments. The problem stems in part from the fact that typically capital asset accounting procedures can be performed later, even a few

**Bossier Parish School Board**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2005**

**PART II - Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America**

weeks after the fact. Accordingly, this putting off will increase the amount of work in being the listing up to date.

Secondly, no one appears to have taken the lead and responsibility to oversee the accounting and reporting of capital assets. The finance department appears to be responsible for the additions of capital assets, the principals and site managers appear to be responsible for turning in the paperwork to the warehouse and maintenance department for capital asset additions and deletions. The Internal Audit department tests whether the schools are submitting the paperwork for capital assets received and the deletions prepared to the maintenance and warehouse department. However, it appears that no one person is responsible for overseeing all these processes to ensure the resulting reports are comprehensive, accurate and complete.

The bottom line is that it appears capital asset accounting priority is fairly low.

**Effect:** GASB 34 was effective for the School Board for the June 30, 2002, year end. At that time a complete physical inventory was taken and the depreciation schedule was set up. All of this required a tremendous effort by personnel at the schools and the central office. Ongoing maintenance of the capital asset listing and the depreciation schedule must occur, otherwise the capital asset listing quickly becomes outdated and inaccurate.

**Impact of Equipment:** One of the most important reasons for a capital asset listing is to provide internal control of the accountability of capital assets by providing a system that allows one to periodically inspect a capital asset to confirm its existence. Not having the location of capital assets at a schedule and having multiple serial numbers diminishes the possibility of performing this most important function in many cases and/or increases the time necessary by staff to perform this procedure.

The weak internal control system for capital asset accounting may provide inaccurate financial reporting and provides a higher chance for misappropriation of capital assets.

**Current-Year Additions:** The practice of not recording the cost of capital assets in the capital asset listing until after the check paying for the purchase of the capital asset has cleared the bank account increases the probability that a capital asset addition will be overlooked. The examples given above in the testing by the Internal Auditors and Allen, Green & Wilkerson, LLP highlights this issue.

**Current-Year Deletions:** Almost as equally as important as adding additions to the capital asset listing is removing the deletions. The capital asset listing can quickly become inaccurate if the capital assets (junked, sold or traded) are not removed from the capital asset listing.

**Depreciation Calculations and Useful Lives:** Using improper depreciation calculations and useful lives will result in incorrect amounts of annual depreciation and accumulated depreciation being reflected in period to end annual financial reports. Having incorrect reports could result in erroneous financial decisions.

**Kessler Parish School Board**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2003**

**PART II - Findings related to the financial statements which are required to be reported in accordance with Government Auditing Standards generally accepted in the United States of America:**

**Capital Asset Report.** Complete and concise capital asset reports are needed for a good capital asset accounting system. Using multiple reports to ascertain information regarding the current year capital asset transactions and year-end capital asset balances is time-consuming, and lends itself to errors. The lack of the funding source on the reports makes the task of reconciling the amounts to the general ledger daunting, and in some cases impossible. The funding source would also be important in case of a disposition of the capital asset, particularly if the funding source for the original acquisition was from Federal or state dollars.

**Recommendation to prevent future occurrences:** The School Board should review the procedures for recording capital assets from the actual purchase to inclusion on the capital asset listing. The present procedure allows for keypunch errors and omission of assets. One suggestion would be to identify the items to be added when the invoice is processed. The items would need to be identified in some manner on the general ledger. Additions to capital assets should be reconciled in the general ledger to ensure accuracy and completeness of additions.

Greater detail is needed for asset additions including location at the school and funding source for each asset. Procedures for the asset identifier should include either a tag number or very specific instructions on the number to be used for each type of asset. The completeness and accuracy of the listing should be tested by performing physical inspections.

Procedures should be established to ensure that deletions noted by the schools are removed from the capital asset listing.

The depreciation schedule should be reviewed periodically to ensure calculations are correct and useful lives are in accordance with the School Board's policy. The depreciation schedule should also provide depreciation expense and accumulated depreciation by classification of asset as well as by location.

To assure the best chance for preventing recurrence of this comment would be to assign one person to be responsible for the capital asset accounting. Accordingly, this is the recommendation.

**Bozler Parish School Board  
Corrective Action Plan for Current-Year Findings and Questioned Costs  
For the Year Ended June 30, 2003**

**Reference # and Title: 02-01 Accounting for Capital Assets**

**Condition:** Sound business decisions requires accurate and timely financial reporting. The implementation of GASB 34 has enhanced the financial reporting of capital assets by requiring capital assets to be accounted for in virtually the same manner as commercial entities. This requires that capital assets with cost exceeding the capitalization threshold established by the school board (\$1,000) be added to the capital asset listing and depreciated. The net value of capital assets are now reported on the new Statement of Net Assets rather than in the general fixed assets account group. This new reporting highlights the need that the capital assets listing be accurate, current and comprehensive. Cost, current year depreciation and accumulated depreciation calculations must be accurate to provide a roll forward of the amounts of capital asset information from year to year.

**Tagging of Equipment:** The School Board does not presently use a tagging system to identify assets. The serial number is used as the identifier. However, an asset on the capital asset listing that is identified by one number may have multiple components, each of which may have a serial number. The serial number identifier is not consistently used. For example, computers have serial numbers on both the monitor and processor. Sometimes the serial number on the monitor is the identifier reflected on the capital asset listing while other times the serial number on the processor is the identifier used.

Also some items do not have serial numbers and other items have multiple numbers. Allen, Green & Williamson, LLP audit procedures typically includes sampling the accuracy of the capital asset listing by both attempting to find capital assets on the capital asset listing at the school/site, and by listing capital assets randomly selected at the school/site to the capital asset listing. We attempted to identify ten capital assets randomly selected at each of four schools on the capital asset listing. Of the forty capital assets selected, twenty seven items could not be traced to the capital asset listing.

We did not attempt to find capital assets on the capital assets listing at the school/sites because the capital asset listing does not provide information on the location of the capital asset at the school/site. Accordingly, finding a capital asset at the school/site would be extremely time consuming.

**Current-Year Additions:** Presently, there is no procedure in place to check the accuracy and completeness of additions to the capital asset listing. The accounts payable check register is reviewed for new equipment purchases. When the check has cleared the bank account, the invoice is pulled and the information is added to the capital asset listing. This practice results in a time delay in adding assets to the capital asset listing and increases the probability that a capital asset addition will be overlooked.

The Internal Auditor performed a review of the capital asset listing in August 2003 and several errors were noted such as a vehicle costing \$16,400 was listed with a cost of \$1,640,000 and video equipment with a cost of \$252.54 was listed at a cost of \$880,000.

In testing additions to capital assets Allen, Green & Williamson, LLP selected ten additions, five from the School Board prepared listing of additions and five from a review of the general ledger, to test for accuracy and completeness. We noted one asset with a cost of \$1,173.68 was added to the listing with a cost of \$92,156. Another asset addition was a module building that the cost did not include the final payment (retainage) of \$2,583. Seven capital assets purchased late in the fiscal year were not included on the capital asset listing as of June 30. The receipt of the capital assets and the accounting recognition of the cost had been recognized in the year ended June 30, 2003 but the capital assets were not included on the capital asset listing. Of these seven capital assets, four



**Bozler Parish School Board**  
**Corrective Action Plan for Current-Year Findings and Questioned Costs**  
**For the Year Ended June 30, 2003**

were added to the capital asset listing in July 2003. The other three assets had not been added to the listing as of October 2003.

**Current-Year Deletions:** Schools turn in capital asset deletion forms to the central warehouse requesting that the items be deleted from the listing. There is currently no system in place to ensure that the items included on these deletion forms are actually deleted from the capital asset listing. No deletions were recorded for the year-ended June 30, 2003. This seems highly unlikely considering the number of capital assets that are routinely replaced or junked during a typical year.

**Depreciation Calculations and Useful Lives:** Information for the cost of capital assets, depreciation expense and accumulated depreciation is included on the depreciation schedule. In testing depreciation expense we noted numerous calculations for depreciation expense which were incorrect. The data processing department was made aware of these errors and a new report was generated with corrections. In reviewing the schedule for useful lives of assets, we noted numerous assets with useful lives which differed from the capital asset policy. These differences were noted mainly with older assets.

**Capital Asset Reports:** The present format of the report makes a roll forward of the cost of capital asset cost and accumulated depreciation difficult, an important step and control in the recording and reporting of capital assets. Several reports must be used and placed together to collect the information for capital asset cost and accumulated depreciation. Also, the present format of the reports do not include the funding source for asset additions which would allow for a reconciliation with the general ledger.

**Corrective action planned:** The School Board will review the procedures for recording capital assets. Items will be identified when the invoice is processed and will be identified by code when posted to the general ledger. Additions to capital assets will be reconciled to the general ledger to ensure accuracy and completeness.

Greater detail will be used in the recording of capital assets. Entries will include a location where the asset is located at the school and will include a funding source. Provisions will be made to better identify all assets. Physical inspections will also be performed to test for the accuracy and completeness of the capital asset listing.

Deletions will be performed by one specific individual assigned to monitor the capital assets listing.

The depreciation schedule will be reviewed periodically to ensure calculations are correct and the useful life data assigned to each capital asset is in accordance with School Board policy. The depreciation schedule will be updated to provide depreciation expense and accumulated depreciation by classification and function of the asset.

**Person responsible for corrective action:**

Frank Kragdon, Director of Finance and Business Affairs  
Bozler Parish School Board  
318 Sibley Street  
Bossier, Louisiana 71026

Telephone: (318) 549-5808  
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**Anticipated completion date:** June 30, 2004.



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## Management Letter

Board Members  
Bossier Parish School Board  
Bossier, Louisiana

In planning and performing our audit of the financial statements of the Bossier Parish School Board for the year ended June 30, 2003, we considered the School Board's internal control to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit, we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated December 23, 2003, on the financial statements of the School Board. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments and management's responses are summarized as follows:

### **SI-M1 Separation of Duties**

**Comments:** The Payroll Department and the Personnel Department have access to add new employees to the system or make changes to employee data. The Payroll Department should not have this level of access.

**Recommendation:** The Payroll Department's access to add new employees and make changes to employee data should be eliminated.

**Management's response:** The School Board will establish a procedure where a supervisor will be notified via e-mail, by the system, each time a new employee is added or a change is made to employee data in the payroll system. The supervisor will actively monitor additions and changes to ensure the integrity of payroll data.

### **SI-M2 Uniform Unclaimed Property Act of 1997**

**Comments:** The Uniform Unclaimed Property Act of 1997 (LSA-R.S. 9:151 - 1511) appears to apply to both property and for wages or other compensation for personal services which is deemed abandoned one year after the property becomes distributable or the compensation becomes payable. The School Board is required to report the property and pay funds equal to the value of the property to the Secretary of the Louisiana Department of Revenue on an annual basis.

**Recommendation:** The School Board should begin reporting on an annual basis any abandoned property and remitting funds to the Secretary of the Louisiana Department of Revenue in accordance with the Act.

**Management's response:** The School Board will begin annual reporting of any abandoned property and will remit funds to the secretary of the Louisiana Department of Revenue.

\* \* \* \* \*

Included immediately following this letter is a Status of Prior Management Letter Items. This information has not been audited by Allen, Green & Williamson, LLP, and no opinion is expressed. However, we did follow-up on prior management letter items and performed procedures to assess the reasonableness of the Status of Prior Management Letter Items prepared by Management, and we would report, as a current-year management letter item when Allen, Green & Williamson, LLP, concludes that the Status of Prior Management Letter Items materially misrepresents the status of any prior management letter item.

Our audit procedures are designed primarily to enable us to form an opinion on the financial statements and, therefore, may not reveal all weaknesses in policies and procedures that may exist.

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

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 23, 2003

**Booster Parish School Board**  
**Status of Prior Management Letter Items**  
**June 30, 2003**

**02-01 Legislative Auditor**

**Condition:** At the request of the School Board, the Louisiana Legislative Auditor performed a review of procedures and policies of the Finance Department, as well as five other areas of concern. The Legislative Auditor published a report, dated July 18, 2002, to report their findings and management's response and corrective action plan. It is KPMG's understanding that the corrective actions are in the process of being implemented in fiscal 2003. We encourage the School Board to ensure all corrective actions are implemented.

**Management action taken:** All corrective actions have been implemented.

**02-02 Mainframe Access Controls**

**Condition:**

**Security Awareness**— The user security awareness program has been limited. It consists of an acceptable network usage policy and a quarterly request for users to change their mainframe passwords. Plans are to widen the awareness program with information provided at the monthly principals meeting. Most lapses in computer security result from a lack of user awareness. Typically, users are not able to define questionable activity, and a more comprehensive security awareness program would help mitigate the risk of security lapses.

The purpose of the policy and awareness programs is to protect the school, employees, and students. We recommend the School Board implement more informative communication with all employees to stress the importance of security and inform users of the proper reporting process at the monthly principals meeting. We also recommend the School Board continue to review and update their Network Usage Policy and ensure the policy is explicit as to prohibited actions and related consequences for the occurrence of prohibited actions. Further, we recommend the updated policy be reviewed by the School Board's attorney and/or someone knowledgeable on such policies.

**Management action taken:** Users' activity is tracked based on the user information associated with the password and maintained on the mainframe system. The possibility of password guessing is tied to the device number and location of the computer being used. Entering of incorrect passwords is logged and printed on a daily basis. System managers are also routinely monitored for instances of repeated login attempts. The computer center follows up on these instances in an effort to assist users and determine the reason for the activity. User's access is tied to the permissions associated with their password and security file. This access is very specific and tied to job responsibility of the user. Additionally, we have added a "time out" feature requiring the user to log in again after a short period of inactivity. This feature protects against users walking away from an open session and leaving it unattended.

The computer department routinely reviews security issues as it relates to use of the network. Users are required to change passwords quarterly consistent with previous recommendations.

**Bozener Parish School Board**  
**Status of Policy Management Letter Items**  
**June 30, 2003**

**IS-3U      Network Access Controls**

**Condition:** The network that is used to carry the sensitive information on the mainframe from computer to computer is the same physical and logical network that is used by all levels of School Board employees as well as students. The risk associated with one network for all computers is that it could allow someone with limited or no access to capture sensitive School Board information, including grades, payroll data, and other information that is available on the mainframe. This type of "data capture" is possible from any networked computer in the School Board infrastructure, provides an intruder the ability to act with limited risk of being discovered. This same process can be used to gain mainframe passwords, leading to unauthorized access of mainframe resources and data. These activities are easily accomplished with the assistance of data-capture and terminal emulation tools widely available on the Internet.

We recommend network segmentation to ensure that the separate network used to carry the sensitive information on the mainframe from computer to computer is not the same physical and logical network that is used by all levels of School Board employees as well as students.

**Management action taken:** The resources required to segment mainframe traffic from other types of network traffic would be cost prohibitive. We do not know of any other districts segmenting traffic on different physical and logical networks.

**IS-5A      Data Control and Integrity**

**Condition:** Changes to the information contained in the mainframe are not logged for validation, verification, or future review. Changes may go undetected and if detected, the source of the changes will be undeterminable. We noted that there is no tracking of any changes made to the information in the School Board's mainframe. This may make it more difficult to track questionable transactions or other suspicious activity. Plans are underway to upgrade to the newest version of payroll, accounting, and human resources software that would allow for logging on all changes.

We recommend the School Board continue with its plans for upgrading the software and implement the process of logging changes for verification or future review.

**Management action taken:** We are now logging the track changes made to significant information in the School Board's mainframe.

**IS-5B      Business Continuity**

**Condition:** While there is a formal agreement with a local governmental agency to provide mainframe access in the event of an emergency and there is a documented disaster recovery plan, however, the plan has not been tested.

We recommend the business continuity plan be tested to ensure that the administrative and operational procedures surrounding the technology can reasonably assure continuity of operations.

**Bozier Parish School Board**  
**Status of Prior Management Letter Items**  
**June 30, 2003**

**Management action taken:** The School Board has developed a detailed business continuity plan to ensure that administrative and operational functions surrounding technology can be continued in the event of any sort of disaster. Lafourche Parish School Board uses the same hardware and software as Bozier Parish School Board and would be a very viable source for business continuity.

**02-215      Reconciliation of Cash Receipts Log to Actual Deposits**

**Condition:** The School Board has a process of reconciling items entered on the cash receipts log to the cash receipts register in order to ensure all amounts entered onto the log were ultimately deposited. During a review of this reconciliation process, we noted some areas in which it could be improved. As we recommended in our prior-year management letter, we recommended the process be improved by having someone independent of the process review the reconciliation each month to ensure the reconciliation is done accurately, totals on the log agree to the ledger, and that all reconciling items are dealt with appropriately.

**Management action taken:** Personnel independent of the cash receipts and reconciliation function are reviewing the cash receipts reconciliation each month to ensure the reconciliation is done accurately, totals on the log agree to the ledger and that all reconciling items are dealt with appropriately.

**02-212      Uniform Unclaimed Property Act of 1997**

**Condition:** The Uniform Unclaimed Property Act of 1997 (LSA-R.S. 9:151 - 161) appears to apply to both property and for wages or other compensation for personal services which is deemed abandoned one year after the property becomes distributable or the compensation becomes payable. Assuming that the Act applies to these items, the School Board is required to report the property and pay funds equal to the value of the property to the Secretary of the Louisiana Department of Revenue on an annual basis.

One situation which school boards encounter fairly frequently, and which may fall under the provisions of the Act, involves old outstanding checks. Both vendor and payroll checks, which have been outstanding for more than one year from the date of issuance, appear to meet the definition of abandoned property under the Act. Annually, these checks would be reported and the funds remitted to the Secretary of the Louisiana Department of Revenue in accordance with the Act. They could not be voided and the cash returned to the book balances.

There may be situations other than old outstanding checks to which the School Board should consider whether or not the Act would apply.

During the year, the School Board consulted with legal counsel and determined to attempt to follow-up on all outstanding checks prior to submitting the checks to the state. Yet, as of end of fieldwork, the aged outstanding checks remained on the School Board's books.

We recommend these outstanding checks be quickly resolved and funds remitted to the state, if applicable. Also, the School Board should begin reporting on an annual basis any abandoned property and remitting funds to the Secretary of the Louisiana Department of Revenue in accordance with the Act.

**Essex Parish School Board**  
**Status of Prior Management Letter Items**  
**June 30, 2003**

**Management action planned:** See current year 03-02.

**02-03 Segregation of Duties**

**Condition:** Currently the Payroll Department, in addition to the Personnel Department, has access to add new employees to the system or make changes to employee data. To maintain proper segregation-of-duties, the Payroll Department should not have this level of access.

**Management action planned:** See current year 03-01.

**03-02 Child Nutrition Purchases**

**Condition:** Currently within the Child Nutrition Program (CNP), the cash disbursement process is segregated from the cash disbursement process in the Accounting Department of the School Board Central Office. In the CNP, one person is responsible for verifying invoices, preparing and printing checks, and performing the bank account reconciliation. We also noted there is no formal purchase order approval process for nonfood/nonkitchen supply purchases in the CNP; the approval process is informal.

We recommend that the School Board centralize the cash disbursement function of the CNP with that of the School Board's Central Office. Additionally, we recommend that the purchase order approval process be formalized where supervisor approval of nonfood/nonkitchen supply purchases is properly documented.

**Management action taken:** The cash disbursement function of the child nutrition program has been centralized with the finance department of the School Board. Procedures will be changed for supervisor approval of nonfood/nonkitchen supply purchases. This change will be documented. Currently, the Director of Finance does approve all purchases over \$500.

**03-010 Average Daily Attendance Data**

**Condition:** The Average Daily Attendance Data for the Impact Aid application is usually obtained by the Finance Department from the Data Processing Department via phone. When attempting to verify the accuracy of the amount reported on the application, we noted that there was no documentation to support the information reported.

We recommend the Finance Department maintain adequate documentation to support all amounts on the Impact Aid application.

**Management action taken:** Average daily attendance is being documented by the Data Processing Department and kept on file with the Impact Aid Application.

**Executive Parish School Board**  
**Status of Prior Management Letter Items**  
**June 30, 2003**

**81-8111      Adult Education**

**Condition:** As discussed in the prior year management letter, project completion reports that are submitted to the state for the Adult Education federal program are not being reconciled to the general ledger. We recommended all project completion reports be reconciled to the general ledger timely. By reconciling these reports to the general ledger timely, the School Board can further ensure that the information being submitted on these reports is accurate.

**Management action taken:** All project completion reports are being reconciled to the general ledger in a timely manner.

**82-8112      Depreciation**

**Condition:** During our review of the depreciation calculations for a sample of items, we noted differences in reconciling the depreciation expense to the accumulated depreciation. While these differences were immaterial, we recommended the School Board implement a process to reconcile depreciation expense and accumulated depreciation to ensure that no significant differences exist.

**Management action planned:** See current year finding 81-81.





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members  
Bossier Parish School Board  
Bossier, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of the Bossier Parish School Board, Bossier, Louisiana, 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 the 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 (BSESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. Consequently, we 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.

Our procedures and findings relate to the accompanying schedule of supplemental information and are as follows:

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

1. We 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, and
  - Nonpublic Transportation Revenue.

Comments: No exceptions were noted as a result of applying agreed-upon procedures.

### Education Levels of Public School Staff (Schedule 3)

1. We reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total number of full-time classroom teachers per this schedule and to school board supporting payroll records as of October 1.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

1. We 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.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. We 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.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

### Number and Type of Public Schools (Schedule 4)

1. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels supported on the Title I Grants to Local Educational Agencies (CFDA #40.019) application and/or the National School Lunch Program (CFDA #0.152).

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

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

6. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 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.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

### Public Staff Data (Schedule 5)

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or retired reserve status as well as full-time equivalents 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 full-time equivalents were properly included on the schedule.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

8. We recalculated the average salaries and full-time equivalents reported in the schedule.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

#### Class Size Characteristics Schedule 6

9. We 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. We then traced a random sample of 18 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

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

10. We 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 the School Board.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

#### The Graduation Exit Exam for the 21st Century Schedule 8

11. We 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 the School Board.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

#### The Joint Test Schedule 9

12. We 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 the School Board.

**Comment:** No exceptions were noted as a result of applying agreed-upon procedures.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Bossier 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.

*Allen, Green & Williamson, L.L.P.*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 19, 2001

## Schedule 1

**BOSSIER PARISH SCHOOL BOARD**  
Bossier, Louisiana

**General Fund Instructional and Support Expenditures**  
**and Certain Local Revenue Sources**  
**For the Year Ended June 30, 2005**

**General Fund Instructional and Equipment Expenditures**

## General Fund Instructional Expenditures:

## Teacher and Student Instruction Activities:

Classroom Teacher Salaries	\$42,098,800	
Other Instructional Staff Salaries	4,914,947	
Employee Benefits	16,735,383	
Purchased/Professional and Fe	34,027	
Instructional Materials and Supp	1,094,100	
Instructional Equipment	<u>322,112</u>	
Total Teacher and Student Instruction Activities		\$65,125,369

Other Instructional Activities		\$10,000
--------------------------------	--	----------

Pupil Support Activities	\$1,250,750	
Less: Equipment for Pupil Supp	<u>0</u>	
Net Pupil Support Activities		\$1,250,750

Instructional Staff Services	\$1,094,491	
Less: Equipment for Instruction	<u>0</u>	
Net Instructional Staff Services		<u>\$1,094,491</u>

Total General Fund Instructional Expenditures		<u>\$77,469,740</u>
---	--	---------------------

Total General Fund Equipment Expenditures		<u>\$1,428,941</u>
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**Certain Local Revenue Sources**

## Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$1,508,126
Permissible Ad Valorem Tax	3,000,000
Child Service Ad Valorem Tax	1,200,000
Up to 1% of Collections by the Sheriff on Taxes Other than Sales	428,122
Sales and Use Taxes	<u>22,905,126</u>

Total Local Taxation/Revenue	<u>\$29,489,732</u>
<b>Local Earnings on Investment in Real Property:</b>	
Earnings from 1976 Section Property	7,372
Earnings from Other Real Property	<u>0</u>
Total Local Earnings on Investment in Real Property	<u>7,372</u>
<b>State Revenue in Lieu of Taxes:</b>	
Revenue Sharing – Constitutional Tax	\$971,000
Revenue Sharing – Other Taxes	304,688
Revenue Sharing – Excess/Portion	0
Other Revenue in Lieu of Taxes	<u>0</u>
Total State Revenue in Lieu of Taxes	<u>\$1,275,688</u>
Michigan Taxable Revenue	<u>\$1,094</u>
Michigan Transportation Revenue	<u>\$0</u>

Schedule 2

Bozler Parish School Board  
 Education Levels of Public School Staff  
 As of October 1, 2002

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%	19	1.17%	0	0.00%	0	0.00%
Bachelor's Degree	161	88.12%	16	1.00%	0	0.00%	0	0.00%
Master's Degree	21	10.23%	1	0.05%	20	21.84%	0	0.00%
Master's Degree +3	128	61.53%	1	0.05%	48	50.53%	0	0.00%
Specialist in Education	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Ph.D. or Ed.D.	3	1.50%	0	0.00%	0	0.00%	0	0.00%
Total	138	67.26%	21	2.22%	32	33.03%	0	0.00%

**Schedule 3****Bossier Parish School Board  
Number and Type of Public Schools  
For the Year Ended June 30, 2003**

Type	Number
Elementary	17
Middle/Jr. High	7
Secondary	10
Combination	1
Total	35

Note: Schools opened or closed during the fiscal year are included in this schedule.

Schedule 4

**Bossier Parish School Board  
Experience of Public Principals and Full-time Classroom Teachers  
As of October 1, 2002**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-24 Yrs.	25-30 Yrs.	31-35 Yrs.	36-39 Yrs.	40-44 Yrs.	45-50 Yrs.	Total
Assistant Principals	0	0	2	1	11	11	11	11	19	56
Principals	0	0	0	0	2	13	50	50	50	163
Classroom Teachers	108	178	343	140	130	114	100	100	100	1,063
Total	108	178	345	141	143	174	161	161	169	1,280



Schedule 5

**Bossier Parish School Board  
Public School Staff Data  
For the Year Ended June 30, 2003**

	All Classroom Teachers	Classroom Teachers Excluding ROTE and Retired Retirees
Average Classroom Teachers' Salary Including State Compensation	\$36,106.37	\$35,031.04
Average Classroom Teachers' Salary Excluding State Compensation	\$24,193.16	\$23,053.83
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	1,148.10	1,128.30

Note: Figures reported include all sources of funding (i.e., federal, state, and local) but exclude employer benefits. Generally, retired teachers retired to teach receive less compensation than non-retired teachers and ROTE teachers receive more compensation because of a federal supplement. Therefore, these teachers are excluded from the computation in the left column. This schedule excludes day-to-day substitutes and temporary employees.

Schedule B

Boarder Parish School Board  
 Class Size Characteristics As of October 1, 2002

School Type	Class Size Range									
	1-20		21-25		26-30		31-35		36+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	26.43	245	54.63	484	17.33	126	0.00	0	0.00	0
Elementary Activity Classes	13.25	75	30.75	171	40.66	232	6.00	31	0.00	0
Middle/Jr. High	27.00	208	30.20	236	30.60	234	0.00	0	0.00	0
Middle/Jr. High Activity Classes	13.65	21	15.00	31	21.43	42	49.00	86	0.00	0
High	28.11	1,224	23.38	933	20.69	811	0.00	0	0.00	0
High Activity Classes	44.92	96	22.84	48	15.00	31	17.24	36	0.00	0
Continuation	100.00	4	0.00	0	0.00	0	0.00	0	0.00	0
Continuation Activity Classes	100.00	1	0.00	0	0.00	0	0.00	0	0.00	0

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes of various grade levels. The maximum enrollment in grades K-3 is 28 students and maximum enrollment in grades 4-12 is 35 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes with maximum enrollment standards. Therefore, these classes are included only as separate line items.

Schedule 7

Bozinger Parish School Board  
 Louisiana Educational Assessment Program (LEAP) for the 21st Century  
 Per the Year Ended: June 30, 2003

LEAP Assessment Area	English Language Arts				Mathematics				Science				Social Studies			
	2001	2002	2003	%	2001	2002	2003	%	2001	2002	2003	%	2001	2002	2003	%
Students	10	10	10		10	10	10		10	10	10		10	10	10	
Female	5	5	5		5	5	5		5	5	5		5	5	5	
Male	5	5	5		5	5	5		5	5	5		5	5	5	
Non-White	10	10	10		10	10	10		10	10	10		10	10	10	
White	0	0	0		0	0	0		0	0	0		0	0	0	
Hispanic	0	0	0		0	0	0		0	0	0		0	0	0	
Other	0	0	0		0	0	0		0	0	0		0	0	0	
Special Education	0	0	0		0	0	0		0	0	0		0	0	0	
Gifted/Talented	0	0	0		0	0	0		0	0	0		0	0	0	
Total	10	10	10		10	10	10		10	10	10		10	10	10	

LEAP Assessment Area	English Language Arts				Mathematics				Science				Social Studies			
	2001	2002	2003	%	2001	2002	2003	%	2001	2002	2003	%	2001	2002	2003	%
Students	10	10	10		10	10	10		10	10	10		10	10	10	
Female	5	5	5		5	5	5		5	5	5		5	5	5	
Male	5	5	5		5	5	5		5	5	5		5	5	5	
Non-White	10	10	10		10	10	10		10	10	10		10	10	10	
White	0	0	0		0	0	0		0	0	0		0	0	0	
Hispanic	0	0	0		0	0	0		0	0	0		0	0	0	
Other	0	0	0		0	0	0		0	0	0		0	0	0	
Special Education	0	0	0		0	0	0		0	0	0		0	0	0	
Gifted/Talented	0	0	0		0	0	0		0	0	0		0	0	0	
Total	10	10	10		10	10	10		10	10	10		10	10	10	

## Schedule B

Booster Permits Release Board  
 The Quarterly Exit Exam for the 21st Century  
 For the Year Ended June 30, 2003

Entity Information Code	English Language Arts						Mathematics						Science						Total Scores					
	2002		2003		2004		2002		2003		2004		2002		2003		2004		2002		2003		2004	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Students	4		4		4		4		4		4		4		4		4		4		4		4	
Advanced																								
Proficient	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Basic	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%
Not Proficient	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Permitted Exit	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Permitted	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%	4	100%
Total	4		4		4		4		4		4		4		4		4		4		4		4	

Schedule 9

Bozler Parish School Board

The Iowa Test

For the Year Ended June 30, 2003

	Composite		
	2002	2001	2001
<i>Test of Basic Skills (ITBS)</i>			
Grade 3	65	62	62
Grade 5	63	60	62
Grade 6	59	66	57
Grade 7	58	55	58
<i>Test of Educational Development (TED)</i>			
Grade 9	55	55	57

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.

**Bossier Parish School Board  
Bossier, Louisiana**

**Independent Accountants' Report  
on Applying Agreed-Upon Procedures  
For the Year Ended June 30, 2005**



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Ernest L. Allen, CPA  
(Retired)  
1942 - 2008

## Independent Auditors' Report on Applying Agreed-Upon Procedures

Bossier Parish School Board  
Bossier, Louisiana

We have performed the procedures enumerated below, which were agreed to by Bossier Parish School Board, solely to assist the users in evaluating management's assertion about the effectiveness of Bossier Parish School Board's compliance with Act 143 of 1995 concerning the Bossier Educational Excellence Fund (BEEEF) (a permanent fund of the Bossier Parish School Board) for the year ended June 30, 2003, included in management's letter dated December 23, 2003. 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, we 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.

PROCEDURES	FINDINGS
<b>Paragraph to LSA-RS, 17:55</b>	
<b>Randomly select three months' collections and determine that the following two statements are true:</b>	
1. An admission fee was collected of up to \$2.50/(\$3 is permissible and the extra 50 cents is the parish receipt) for each passenger boarding or embarking upon a river boat in the parish.	The governing bodies of each governmental entity in Bossier Parish agreed to accept a fixed annual amount in lieu of a passenger boarding fee.
2. 15% of the applicable admission fee revenue collected within the parish of Bossier was allocated to the Bossier Educational Excellence Fund.	None.



PROCEDURES	FINDINGS
<p>Pursuant to LSA-R.S. 17:408.2 A.</p> <p>Test the fund's records to ascertain that the following statement is true:</p>	
<p>1. The Bossier Educational Excellence Fund was established.</p>	<p>None.</p>
<p>Pursuant to LSA-R.S. 17:408.2 B (1).</p> <p>Test the fund's records to ascertain that the following statements are true:</p>	
<p>1. Funds collected pursuant to LSA-R.S. 37:93 (A) and allocated pursuant to LSA-R.S. 37:93 (A)(2)(g) were transferred to the depository of the DEEP. (River Basin)</p>	<p>None.</p>
<p>2. Funds collected pursuant to LSA-R.S. 4:163.1(D) and allocated pursuant to LSA-R.S. 4:163.1(D)(2)(b) were transferred to the depository of the DEEP. (Race Track)</p>	<p>None.</p>
<p>3. The bank account is in the official depository of the Bossier Parish School Board.</p>	<p>None.</p>
<p>4. The School Board invested the principal only in the following:</p> <p style="padding-left: 40px;">Direct obligations of the U. S. Government.</p> <p style="padding-left: 40px;">Time certificates of deposits of state banks organized under the laws of Louisiana and national banks having their principal offices in Louisiana.</p>	<p>None.</p>
<p>5. The amount of earnings shall be accounted for separately from fund principal.</p>	<p>None.</p>
<p>6. The amount of earnings shall be available for the School Board to withdraw as provided in this section.</p>	<p>None.</p>

Bossier Parish School Board  
Bossier, Louisiana

PROCEDURES	FINDINGS
<b>Paragraph in LSA-R.S. 17:408.1 B (2)</b>	
<b>Test the fund's records to ascertain that the following statement is true:</b>	
1. All monies attributable to the DEEF as enacted by Act No. 379 of the 1985 Session and suspended on August 15, 1999 was deposited in the fund created per LSA-R.S. 17:408.1.	None.
<b>Paragraph in LSA-R.S. 17:408.1 C</b>	
<b>Test the fund's records to ascertain that the following statements are true:</b>	
1. The principal of the DEEF was not appropriated.	None.
2. The principal of the DEEF was used only for income-producing investments.	None.
3. The investment income for a calendar year was not withdrawn by the Bossier Parish School Board before January 1 of the next calendar year.	None.
4. The investment income withdrawn did not exceed the earnings which had accrued during the prior calendar year.	None.

PROCEDURES	FINDINGS
<b>Pursuant to LSA-R.S. 17:488.2 D</b>	
<b>Randomly select and test twenty-five disbursements (assuming there is this number of disbursements during the year ended June 30, 2003) from the fund to determine that the expenditures complied with the following statute stipulation:</b>	
1. The earnings from the fund were expended only for instructional enhancement to the educational program in Denier Parish.	None
2. The earnings from the fund were not expended for the following: <ul style="list-style-type: none"><li>- Administrative</li><li>- Custodial</li><li>- Maintenance expenses</li><li>- Capital expenses</li></ul>	None
3. Equipment and supplies purchased with such funds were for educational purposes only.	None
<b>Pursuant to LSA-R.S. 17:488.2 D (Continued)</b>	
<b>Test the fund's records to ascertain that the following statement is true:</b>	
The audit of the Denier Parish School Board specifically addresses compliance with the provisions of LSA-R.S. 17:488.2	None.

We were 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, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management and the Board 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. However, this report is a matter of public record and its distribution is not limited.

*Allen, Green & Williamson, LLP*

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
December 23, 2003