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SABINE PARISH SCHOOL BOARD
Honey, Louisiana

**General Purpose Financial Statements and
Independent Auditor's Reports
As of June 30, 1999, and For the Year Then Ended
WITH Supplemental Information Schedules**

Under provisions of state law, this report is a public document. A copy of this report and related information to the public is available on the Internet. This report is available for public inspection at the Board of Audit office of the Legislative Auditor and, upon request, at the office of the parish clerk of court.

Released Date: 11/20/99

Parish of Honey
Clerk of Court

SABINE PARISH SCHOOL BOARD
 Rapla, Louisiana

General Purpose Financial Statements and
 Independent Auditor's Reports
 As of June 30, 2005, and for the Year Then Ended
 With Supplemental Information Schedules

C O N T E N T S

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	4	3
Governmental Fund Type:		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	6	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (BAP Basis) and Actual - General and Special Revenue Funds	7	7
Notes to the Financial Statements		8
Supplemental Information Schedules:	<u>Schedule</u>	<u>Page No.</u>
Special Revenue Funds:		
Combining Balance Sheet	1	26
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	26
Federal Funds:		
Combining Balance Sheet	3	26
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	30

C O N T E N T S (CONT'D)

Supplemental Information Schedules: (Cont'd)

	Schedule	Page No.
Building and Equipment Special Revenue Funds:		
Combining Balance Sheet	6	20
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	20
Debt Service Funds:		
Combining Balance Sheet	7	25
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	8	27
Capital Projects Funds:		
Combining Balance Sheet	9	48
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	10	49
Proprietary Fund Type - Agency Funds:		
Combining Balance Sheet	11	43
Schedule of Changes in Report Balances	12	44
Schedule of Compensation Paid Board Members	13	46
Independent Auditor's Report Required by Government Auditing Standards:		
Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards		48

C O N T E N T S (Cont'd)

Supplemental Information Schedules: (Cont'd)

	Schedule	Page No.
Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-133, Audit of States, Local Governments and Non-Profit Organizations, and the Single Audit Act:		
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133		63
Schedule of Expenditures of Federal Awards	14	63
Schedule of Findings and Questioned Costs	15	65

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
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Alexandria, LA 71303
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Independent Auditor's Report

SABINE PARISH SCHOOL BOARD
Hart, Louisiana

I have audited the general purpose financial statements of the Sabine Parish School Board as of June 30, 1999, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Sabine Parish School Board at June 30, 1999, and the results of operations for the year then ended, in conformity with generally accepted accounting principles.

Governmental Accounting Standards Board Technical Bulletin 98-1, Disclosures about Year 2000 Issues, requires disclosure of certain matters regarding the Year 2000 issue. The school board has included such disclosures in Note 14. Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter.

In accordance with Government Auditing Standards, I have also issued a report dated December 13, 1998, on my consideration of the Sabine Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

SABINE PARISH SCHOOL BOARD
Basy, Louisiana
Audit Report
(Continued)

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular 4-330, *Audits of States, Local Governments, and Nonprofit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Additionally, the accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Sabine Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Berbie M. Ray

Berbie M. Ray
Alexandria, Louisiana
December 13, 1999

SABINE PARISH SCHOOL BOARD
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF JUNE 30, 1999 AND FOR THE YEAR THEN ENDED

WALTON TRADING COMPANY, INCORPORATED
 State, Iowa
 ALL FUND TYPES AND ACCOUNT GROUPS

Condensed Balance Sheet, June 30, 1999

	NON-RECURRING		FUND TYPES		TOTAL FUND TYPES
	GENERAL FUND	SEC. (A) FUND	MUTUAL FUND	CAPITAL FUND	
ASSETS AND OTHER DEBITS					
Cash and cash equivalents	\$1,007,000	500,000	100,000	\$1,607,000	\$267,000
Debt with fixed spread			100,000		
Receivables	170,000	500,000			670,000
Interest receivable	400,000	20,000			420,000
Loans receivable	10,000				10,000
INVEST	80,000				80,000
Inventory		10,000			10,000
Land, buildings, furniture, and equipment					
Other debits					
Amount available in debt service funds					
Amount to be provided for retirement of general long-term debt					
TOTAL ASSETS AND OTHER DEBITS	\$2,707,000	\$1,020,000	\$200,000	\$1,607,000	\$457,000
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	500	\$100,000			100,500
Taxation and other delinquent payable	1,500,000	100,000	\$10,000	0	\$1,610,000
Interest payable	10,000	500,000			510,000
Retained funds and unexp. payable			100,000		100,000
Expense due others					
Committed amount payable					
Funds payable					
OTHERS (A) OF LIABILITIES PAYABLE					
Total liabilities	1,610,500	600,000	110,000	0	\$2,320,500
Fund Equity:					
Investment in general fund assets					
Fund balances:					
Approved for					
bond service			100,000		100,000
future construction				1,407,000	1,407,000
Unapproved					
Committed for					
for insurance	500,000				500,000
Comp. with retirement fund					
notwithstanding		10,000			10,000
Purchase of activity fee		500,000			500,000
Unappropriated	1,500,000	500,000	0		2,000,000
Total fund equity	2,090,000	500,000	110,000	1,407,000	\$4,107,000
TOTAL LIABILITIES AND FUND EQUITY	\$3,707,000	\$1,520,000	\$210,000	\$1,607,000	\$6,444,000

The accompanying notes are an integral part of this statement.

ACCOUNTS RECEIVABLE		
CONDICION	12/31/2014	12/31/14
7 DÍAS	1.000 - 7.000	1.000.000.000
30 DÍAS	8.001	200.000.000
		11.000.000
		114.000
		170.000
		470.000
		14.000
		80.000
		14.000
500.000.000		500.000.000
	1.000.000	100.000
	11.000.000	11.000.000
500.000.000	12.000.000	511.000.000
*****	*****	*****
		5.000.000
		1.000.000
		100.000
		100.000
		100.000
		100.000
	1.000.000	100.000
	11.000.000	11.000.000
	14.000	14.000
500.000.000	12.000.000	511.000.000
*****	*****	*****
		5.000.000
		1.000.000
		100.000
		100.000
		100.000
		100.000
	1.000.000	100.000
	11.000.000	11.000.000
	14.000	14.000
500.000.000	12.000.000	511.000.000
*****	*****	*****

LAUREL PUBLIC SCHOOLS BOARD
 Hemp, Virginia
 GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended June 30, 1992

	GENERAL FUNDS	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTAL (RECAPITALIZING ONLY)
REVENUES					

Local sources:					
Taxes:					
Ad valorem	4863,793	1529,784	81,425,950		82,819,527
Sales and use	2,066,262				2,066,262
Bonds, fees, and royalties	85,880	3,880			89,760
Tuition	44,703				44,703
Interest earnings	180,890	21,428	20,447	1241,235	423,990
Food services			238,084		238,084
Miscellaneous	24,899	51,189			76,088
State sources:					
Competition grants-in-aid	14,876,890	121,780	7,094		15,005,764
Specialized grants-in-aid	930,844	120,271			1,051,115
Federal sources:					
Specialized grants-in-aid - direct		589,782			589,782
Specialized grants-in-aid - subgrants	76,184	1,186,058			1,262,242
Total revenues	18,667,272	3,148,883	1,456,574	387,235	23,860,002

EXPENDITURES					

Current:					
Instruction:					
Regular programs	8,704,222	176,138	79,873		8,960,233
Special programs	2,588,111	1,713,327			4,301,438
Adult and vocational education programs	1,043,273				1,043,273
Other instructional programs	177,268	84,515			261,783
Support activities:					
Student services	646,526	48,254			694,780
Instructional services	889,878	843,919			1,733,797
General administration	402,284	192,991	41,513		636,788
School administration	808,472	122,150			930,622
Business services	373,872	13,218			387,090
Plant services	1,505,472	848,404	3,000	48,000	2,364,876
Student transportation services	1,718,817	47,809	3,880		1,770,506
Special services	132,918				132,918
Food services	19,458	1,984,251			2,003,709
Community service programs	3,800	500			4,300

(Continued)

The accompanying notes are an integral part of this statement.

LAFAYETTE PARISH SCHOOL BOARD
 New Orleans, Louisiana
 GOVERNMENTAL FUND TYPE

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended June 30, 2009

	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL FUND/BOARD (NET)
EXPENDITURES (CONT'D)					

Facilities acquisition and construction	531,062	542,827	592,799	11,451,851	\$12,118,539
DEBT service:		7,780	879,829		887,609
Principal retirement			862,271		862,271
Interest and bank charges			17,558		17,558
Total expenditures	531,062	550,607	917,387	11,451,851	\$12,450,907

EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES					
	682,648	(189,556)	17,715	(1,249,937)	\$60,870

OTHER FINANCING SOURCES (Uses)					

Operating transfers in	2,426,018	188,758			2,614,776
Operating transfers out	(2,438,147)	(88,568)			(2,526,715)
Sale of assets and other	13,134	25,324	36,728	45,588	120,774
Total other financing sources (uses)	100,995	125,514	36,728	45,588	\$30,825

EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
	783,643	(64,042)	54,443	(1,204,349)	\$69,694

FUND BALANCE AT BEGINNING OF YEAR					
	1,800,028	588,079	324,803	4,879,002	7,601,932

FUND BALANCE AT END OF YEAR					
	\$2,584,117	\$494,037	\$379,246	\$3,674,653	\$6,151,953

(Continued)

The accompanying notes are an integral part of this statement.

GENERAL SERVICES BOARD

Fiscal Year 1999

OPERATING AND SPECIAL SERVICE FUNDS

Detailed Statement of Revenues, Expenditures, and Changes in Fund Balances
Operating Fund Fiscal Year 1999

For the Year Ended June 30, 1999

	OPERATING FUND			SPECIAL SERVICE FUNDS		
	GENERAL	ACTUAL	PERCENTAGE (COMPARISON)	GENERAL	ACTUAL	PERCENTAGE (COMPARISON)
	1998	1999		1998	1999	
REVENUES						
Local sources						
Taxes						
All address taxes	\$474,000	\$484,711	102.26%	\$248,000	\$248,000	100.00%
Sales and use taxes	1,000,000	1,000,000	100.00%	0	0	0.00%
Transfer taxes (and other taxes)	10,000	10,000	100.00%	0	0	0.00%
Lottery	20,000	20,000	100.00%	0	0	0.00%
Special assessments	200,000	190,000	95.00%	11,000	11,000	100.00%
Fuel services	0	0	0.00%	100,000	100,000	100.00%
Market income	0	14,000	0.00%	0	14,000	0.00%
State sources						
Summary and grants (local)	\$4,000,000	\$4,000,000	100.00%	\$0	\$0	0.00%
Appropriation (state/local)	0	0	0.00%	0	0	0.00%
Federal sources						
Domesticated production	0	0	0.00%	0	0	0.00%
American jobs for the	0	0	0.00%	0	0	0.00%
Total revenues	\$4,494,000	\$4,518,711	100.55%	\$259,000	\$259,000	100.00%
EXPENDITURES						
Current						
Salaries						
Regular salaries	\$,000,000	\$,000,000	100.00%	\$,000	\$,000	100.00%
Special salaries	1,000,000	1,000,000	100.00%	0	0	0.00%
Local and state/local education	0	0	0.00%	0	0	0.00%
Other (state/local) programs	100,000	100,000	100.00%	0	0	0.00%
Supplies (materials)						
General supplies	\$20,000	\$20,000	100.00%	\$0	\$0	0.00%
Administrative (staff support)	100,000	100,000	100.00%	0	0	0.00%
Security administration	100,000	100,000	100.00%	0	0	0.00%
Special administrative	0	0	0.00%	0	0	0.00%
Business, station supplies	100,000	100,000	100.00%	0	0	0.00%
Miscellaneous	100,000	100,000	100.00%	0	0	0.00%
Utilities	1,000,000	1,000,000	100.00%	0	0	0.00%
Telephone (interoffice services)	100,000	100,000	100.00%	0	0	0.00%
General services	100,000	100,000	100.00%	0	0	0.00%
Fuel services	0	0	0.00%	0	0	0.00%
Community relations program	100,000	100,000	100.00%	0	0	0.00%
Office files (supplies for use elsewhere)	100,000	100,000	100.00%	0	0	0.00%
Fuel services - personal vehicles	0	0	0.00%	0	0	0.00%
Total expenditures	\$2,500,000	\$2,520,000	100.80%	\$259,000	\$259,000	100.00%
CHANGES IN FUND BALANCES OR RESERVE FUNDS						
OPERATING	\$1,994,000	\$1,998,711	100.24%	\$0	\$0	0.00%

(Last page)

The accompanying notes are an integral part of this statement.

TABLE 10: Earnings Statement

Year: 2008 and 2009
 US Dollars, Year Total - Annual and Special Report Year

Contract Income, Expenses, Special Fees, and Change in Fair Values
 Before (GAAP Basis) and After

	2008 YEAR			SPECIAL REPORT YEAR		
	BOOK1	ACTUAL	REVENUE EXCESS/ DEFICIENCY	BOOK1	ACTUAL	REVENUE EXCESS/ DEFICIENCY
OPERATING INCOME (LOSS)						
Operating Income in Special Report Year Less of book1 and other	\$1,571,079	\$2,008,411	\$437,332	\$70,000	\$100,000	\$30,000
	(2,000,000)	(2,000,000)	(0)	(100,000)	(100,000)	(0)
		11,111	11,111	1,000	1,000	1,000
Total Other Financial Income (Loss)	(100,000)	(100,000)	0	100,000	100,000	0
Other Revenues of Special and Special Report Year						
Special Report Year Revenues and other fees	0	100,000	100,000	0	100,000	100,000
Total Income of Revenues of Year	1,471,079	1,908,411	437,332	170,000	200,000	100,000
Total Income of All of Year	\$1,371,079	\$1,808,411	\$437,332	\$170,000	\$100,000	(\$10,000)

Continued

The accompanying notes are an integral part of this statement.

SABINE PARISH SCHOOL BOARD
Bay, Louisiana

Notes to the Financial Statements
As of June 30, 1999, and for the Year Then Ended

INTRODUCTION

The Sabine Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 to provide public education for the children within Sabine Parish. The school board is authorized by LSA-R.S. 17:60 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of nine members who are elected from seven districts for terms of four years.

The school board operates 12 schools within the parish with a total enrollment of approximately 4880 pupils. In conjunction with the regular education program, some of these schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

C. FUND ACCOUNTING

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

SABINE PARISH SCHOOL BOARD

Baton Rouge, Louisiana

Notes to the Financial Statements (Continued)

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

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

Governmental Fund Type

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

General fund -- the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.

Special revenue funds -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt service funds -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

Capital projects funds -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Fund Type

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

School Activity Agency Fund -- accounts for assets held by the school board as an agent for the individual schools and school organizations.

Retired Teachers Insurance Fund -- accounts for the collections of insurance premiums due from retirees, which are subsequently remitted to the State Employees Group Benefits Program.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

SARINE PARISH SCHOOL BOARD

Bayou, Louisiana

Notes to the Financial Statements (Continued)

8. BASIS OF ACCOUNTING

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

Revenues

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues in the accounting period they are received.

Food service income is recorded when collected. All food services income applicable to an accounting period is collected during the fiscal year.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:2003 requires that the tax roll be filed on or before November 25 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Taxes and use taxes are recorded in the month collected by the school board (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the school board.

Based on the above criteria, Federal and state entitlements, ad valorem taxes, and the portion of the sales and use tax on the sale of motor vehicles collected by the Louisiana Department of Public Safety and Corrections, Public Safety Services, are treated as susceptible to accrual by the school board.

SABINE PARISH SCHOOL BOARD
Bossier, Louisiana
Notes to the Financial Statements (Continued)

Expenditures

Salaries are recorded as expenditures when earned. Teacher salaries are accrued over a 9-month period, but are paid over a 12-month period.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Principal and interest on general long-term debt are recognized when due.

Commitments under construction contracts are recognized as expenditures when accrued by the contractor.

Food costs are recognized as expenditures in the period in which the food is consumed.

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, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

E. BUDGETS

The school board adopts annual budgets on the General Fund and special revenue funds. The proposed budgets are prepared by the business manager, the superintendent, and the finance committee of the school board during July and/or August of each year. During August, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its first meeting in September, the school board holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the results of the public hearing and the desires of the school board as a whole. The budgets are then adopted, and notice is published in the official journal. The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are (also) in consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

LAFAYETTE PARISH SCHOOL BOARD
Mandeville, Louisiana
Notes to the Financial Statements (Continued)

The superintendent of schools is authorized to transfer amounts between line items within a fund; however, when requested by the school board, budgetary comparisons are prepared by the business manager and presented to the school board during a regular meeting. The school board reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the school board minutes published in the official journal. Budget amounts included in the accompanying financial statements include the final amended budget amounts.

F. ENCUMBRANCES

The school board uses encumbrance accounting only in the capital projects funds to account for signed, but incomplete, construction contracts. Encumbrances at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

G. CASH AND CASH EQUIVALENTS

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

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

H. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivable/payables on the balance sheet.

I. ADVANCES TO OTHER FUNDS

Noncurrent portions of long-term interfund loan receivables are reported as loans receivable and are offset equally by a fund balance reserve account, which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation.

SABINE PARISH SCHOOL BOARD

Bay, Louisiana

Notes to the Financial Statements (Continued)

3. INVENTORY

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

6. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. No depreciation has been provided on general fixed assets. Approximately 57.48 per cent of the fixed assets are valued at actual historical cost while the remaining 42.52 per cent are valued at estimated historical cost, based on historical cost of similar items.

L. COMPENSATED ABSENCES

All 12-month employees earn 18 days of vacation leave each year. Upon separation, all unused vacation leave is forfeited.

All school board employees earn from 10 to 18 days of sick leave each year, depending upon the number of months employed each year and the length of service with the school board. Sick leave for teachers and bus drivers may be accumulated without limitation, while all other employees are limited to 25 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee (or heir) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefits computation as earned service.

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

The cost of current leave privileges, computed in accordance with GASB Codification Section 102, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

SABINE PARISH SCHOOL BOARD
Basy, Louisiana
Notes to the Financial Statements (Continued)

H. LONG-TERM DEBT

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

I. FUND EQUITY

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

Designated -- represent tentative plans for future use of financial resources.

J. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. 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 transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

K. SALES TAXES

The Sabine Parish School Board is authorized to levy, within Sabine Parish, a one percent sales and use tax. The proceeds of the tax are dedicated to the payment of salaries of teachers and for the operation of the public schools in Sabine Parish. The sales tax is collected by the Sabine Parish Tax Commission.

L. TOTAL COLUMNS ON COMBINED STATEMENTS

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

M. CASH OVERSIGHTS

Substantially all cash received by the school board is deposited into a pooled cash account. Each fund with monies deposited into the account has equity in the account. Certain funds included in the pooled cash account have made disbursements in excess of their individual equities. The balances of these amounts have been aggregated by fund and reported on Statement A as interfund receivables/payables.

IBBERE PARISH SCHOOL BOARD
 Noyac, Louisiana
 NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. FUND DEFICITS

The following individual funds have deficit fund balances at June 30, 1999:

Fund	Amount
Debt Service Funds - School Districts:	
Converse No. 8 Bond Fund	\$362
Pleasant Hill No. 82 Bond Fund	12,807
Converse No. 8 Capital Projects Fund	5,257

Management intends to eliminate the deficits by increasing revenues through adjustment of the ad valorem tax millages within each district and/or operating transfers from other funds.

4. EXPENDITURES - ACTUAL AND BUDGET

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

Individual Fund	Budget	Actual	Unfavorable Variance	
			Amount	Per Cent
General Fund	\$17,709,508	\$17,899,000	189,492	1.07%
Special Revenue Funds -				
Building & Equipment Funds:				
Converse	49,800	49,076	724	1.45%
Florien	138,800	150,449	11,649	8.40%
Bayou	88,000	98,000	10,000	11.36%
Pleasant Hill	79,300	79,000	300	0.38%
Terre	48,100	52,875	4,775	9.93%

5. CASH AND CASH EQUIVALENTS

At June 30, 1999, the school board has cash and cash equivalents (bank balances less petty cash of \$208) totaling \$3,896,518 in interest bearing demand deposits and short-term certificates of deposit.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount in deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1999, the school board has \$8,844,365 in deposits (adjusted bank balances).

LAUREN PARISH SCHOOL BOARD
 Rapla, Louisiana
 Items to the Financial Statements (Continued)

These deposits are secured from risk by \$183,331 of Federal deposit insurance (GAAP Category 1) and \$4,061,808 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 3). Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAP Statement 3, Louisiana Revised Statute 26:1278 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

6. RECEIVABLES

The receivables at June 30, 1998, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Agency Funds	Total
Local sources - sales and use taxes	\$28,500			\$28,500
Intergovernmental:				
State grants	108,400			108,400
Federal grants	34,100	\$693,058		\$727,158
Other	3,793		190	3,983
	\$175,793	\$693,058	190	\$868,991

7. FIXED ASSETS

The changes in general fixed assets for the year ended June 30, 1998, follow:

	Land	Buildings	Furniture and Equipment	Total
Balance, June 30, 1997	\$267,406	\$23,986,810	\$4,576,006	\$27,830,222
Additions			241,858	241,858
Deuctions			(139,188)	(139,188)
Balance, June 30, 1998	\$267,406	\$23,986,810	\$4,778,674	\$28,992,890

8. RETIREMENT LIABILITIES

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and janitor/workers are members of the Louisiana Teachers Retirement System (TRS); other school employees such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

SABINE PARISH SCHOOL BOARD

Many Limiting

Notes in the Financial Statements (Continued)

Teacher's Retirement System of Louisiana (TRS) -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 8.0 percent, 9.0 percent, and 4.8 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 36.5 percent of annual covered payroll for all three membership plans. Member contributions for the TRS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board. The school board's contributions to the TRS for the years ended June 30, 1999, 1998, and 1997 were \$1,954,366, \$1,823,752, and \$1,696,673, respectively, equal to the required contributions for each year. The TRS issues a publicly available financial report that includes the financial statements and required supplementary information for the TRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (584) 815-6646.

Louisiana School Employees' Retirement System (LSERS) -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 4.35 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 5.08 percent of annual covered payroll. Member contributions for the LSERS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LSERS, as required by state statute, is funded by the STATE of Louisiana through annual appropriations. The school board's contributions to the LSERS for the years ended June 30, 1999, 1998, and 1997, were \$76,818, \$67,969, and \$71,696, respectively, equal to the required contributions for each year. The LSERS issues a publicly available financial report that includes the financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, Post Office Box 44518, Baton Rouge, Louisiana 70804, or by calling (584) 804-6400.

8. OTHER POSTEMPLOYMENT BENEFITS

The Sabine Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Group Benefits Program, whose monthly premiums are paid jointly by the employee and the school board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. For the year ended June 30, 1999, the cost of retiree benefits totaled \$246,536, for approximately 226 retirees.

LAFAYETTE PARISH SCHOOL BOARD

Bayou, Louisiana

Notes to the Financial Statements (Continued)

10. COMPENSATED ABSENCES

At June 30, 1999, employees of the school board have accumulated and vested \$160,413 in employee leave benefits, which were computed in accordance with GASB Codification Section 640. The total amount of these benefits is recorded within the general long-term debt account group.

11. DEBTS IN GENERAL LONG-TERM DEBT

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

	Bonded Debt	Rates and Certificates of Indebtedness	Compensated Absences	Total
Long-term debt payable at July 1, 1998	\$12,060,000	\$94,034	\$128,497	\$12,273,811
Additions		77,000	77,000	77,813
Deductions	(108,000)	(48,760)	(94,000)	(628,246)
Long-term debt payable at June 30, 1999	\$11,952,000	\$45,274	\$112,497	\$12,112,617

Bonded Debt -- All school board bonds outstanding at June 30, 1999, in the amount of \$17,517,000, are general obligation bonds with maturities from 1999 to 2021 and interest rates from 4.5 to 10.0 per cent. Bond principal and interest payable in the next fiscal year is \$577,800 and \$890,047, respectively. The individual issues, which are serial bonds payable from the respective school district debt service funds, are as follows:

Bond Issue	Original Issue	Interest Rates (Per Cent)	Final Payment Due	Interest to Maturity	Principal Outstanding	Total
General						
No. 8-A	\$700,000	5	\$678/2002	\$100,000	\$575,000	\$675,000
Levee No. 17	400,000	5.875	\$2,094/2008	238,700	379,000	\$597,700
Levee						
No. 20	2,000,000	7.1 - 10	\$4,000/1998	7,500	118,000	217,500
No. 20	1,875,000	4.5 - 5.5	\$4,000/2008	478,365	1,000,000	1,478,365
Mortg.						
No. 34	1,700,000	6	\$678/2008	\$08,700	\$68,000	1,268,700
No. 34	388,000	6	\$678/2008	80	1,000	1,080
Missouri Hill						
No. 47	1,000,000	6	\$677/2008	\$08,700	378,000	1,278,700
Twilio						
No. 51	405,000	4.7 - 4.8	\$678/2008	\$7,400	438,000	\$71,400
No. 51	2,000,000	4 - 4.8	\$678/2008	\$48,800	1,815,000	2,499,800
No. 51	184,000	7 - 8.2	\$348/2008	24,800	711,000	\$73,800

LEACH PARISH SCHOOL BOARD
 Rapin, Louisiana
 Notes to the Financial Statements (Continued)

Bond Issue	Original Date	Interest Rates (Per Cent)	Final Payment Due	Interest to Maturity	Principal Outstanding	Total
Revised No.						
27-B	11,000,000	4.5 - 7.5	50,017,000	177,000	5,000,000	937,000
27-C	4,500,000	4.5 - 4.75	54,179,000	7,700,000	4,500,000	7,200,000
Total	117,100,000			18,000,478	117,317,000	118,308,478

All principal and interest requirements are funded in accordance with Louisiana law by an annual ad valorem tax levy on taxable property within the parish. At June 30, 1999, the school board has accumulated \$255,896, in the debt service funds for future bonded debt requirements. The bonds are due as follows:

Bonded Indebtedness	Principal Payments	Interest Payments	Total
Year Ended June 30:			
2000	577,000	650,847	1,227,847
2001	689,000	617,154	1,306,154
2002	690,000	583,620	1,273,620
2003	704,000	540,092	1,244,092
2004	741,000	507,074	1,248,074
Thereafter	9,001,000	3,181,700	12,182,700
Total	132,312,000	56,686,478	118,308,478

Bonded Debt - Defeasance -- In prior years, the school board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the school board's financial statements. At June 30, 1999, a total of \$2,100,000, of bonds outstanding are considered defeased.

Notes and Certificates of Indebtedness -- The note payable consists of a bank loan dated November 11, 1996, in the original amount of \$35,000, due in four annual installments of \$4,180 through April 1, 2000. The debt is serviced from the Board No. 12 School District Building and Equipment Fund. At June 30, 1999, the outstanding principal is \$3,817, and outstanding interest to maturity is \$183. The final installment is due on April 1, 2000.

The certificate of indebtedness payable consists of a certificate dated July 1, 1990, in the original amount of \$25,000, due in 30 annual installments of varying amounts through July 1, 2000, with an interest rate of 8 per cent per annum. The debt is serviced from the Sabine No. 20 School District Certificate of Indebtedness Fund. At June 30, 1999, the outstanding principal is \$44,847, and outstanding interest to maturity is \$1,680. The final installment is due on July 1, 2000.

LARIVE PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

12. RISK MANAGEMENT

The school board is exposed to various risks related to thefts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

With respect to the aforementioned risks, with the exception of property losses below the policy deductibles, and injuries to employees (worker's compensation), the school board has obtained commercial insurance and settled claims resulting from these risks. There have not exceeded commercial insurance coverage in any of the past three fiscal years.

With respect to injuries to employees (worker's compensation), the school board has initiated a risk management program for workers' compensation insurance. Operation of this program is accounted for within the General fund through the designation of fund balance and funds are available to pay claims, claim reserves, and administrative costs of the program. During the fiscal year ended June 30, 1999, a total of \$100,000 was incurred for payment of benefits and administrative costs. An excess coverage insurance policy covers claims in excess of \$280,000 with an aggregate of \$657,795. Interfund premiums are based primarily on the individual funds' payroll and are reported as expenditures in the individual funds.

The following presents a summary of the changes in the fund balance of the General fund designated for the self-insurance program for the year ended June 30, 1999:

Balance, June 30, 1998	\$426,234
Revenues	371,734
Expenditures	<u>187,207</u>
Balance, June 30, 1999	<u>\$610,761</u>

13. FUND BALANCE

Designated for Self-Insurance

The school board has designated a portion of the fund balance of the General fund to provide for self-insurance for worker's compensation and property losses below the applicable insurance policy deductibles. At June 30, 1999, the designated fund balance in the General fund for self-insurance is \$610,761.

MAINE PUBLIC SCHOOL BOARD
 Frye, Louisiana
 Notes to the Financial Statements (Continued)

Designated For Long-Term Receivables/Payable

The school board has approved certain non-interest bearing loans to several school district building and equipment (special revenue) funds from the General Fund. The fund balances of the respective funds have been segregated since these portions of fund equity are not currently appropriate for expenditures. The following is a summary of these transactions for the year ended June 30, 1989.

	<u>Building and Equipment Special Revenue Fund</u>		
	<u>1988</u>	<u>1989</u>	<u>Total</u>
Balance, June 30, 1988	\$11,800	\$0,000	\$11,800
Revelation	(1,800)	(3,000)	(4,800)
Balance, June 30, 1989	\$10,000	\$4,900	\$14,900

16. YEAR 2000 ISSUE

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

The school board has completed an inventory of the mission-critical computer system that may be affected by the Year 2000 issue and that are necessary to conducting school board operations. The school board is in the process of testing and validating the electronic equipment that is considered mission-critical to conducting school board operations.

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

SABINE PARISH SCHOOL BOARD
Patterson, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of June 30, 1999, and for the Year Then Ended

SPECIAL REVENUE FUNDS

FEDERAL FUNDS

Title 8 - Delinquency Prevention Program (DFM No. 84.608) - is a federally financed program whose objective is to increase the capacity of states and local governments to support the development of more effective prevention programs to improve the juvenile justice system through a risk and protective factor focused programming approach.

ELEMENTARY AND SECONDARY EDUCATION ACT FUNDS

Title 1 - Grants to Local Educational Agencies (CFR No. 84.810) - is a federally financed program whose objective is to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency, improve achievement in basic and more advanced skills, and progress to the same high standards as other children.

Safe and Drug-Free Schools -- State Grants (CFR No. 84.306) - is a federally financed program whose objective is to establish State and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

Title R1 - Innovative Education Program Strategies (DFM No. 84.790) - is a federally financed program whose objective is to assist State and local educational agencies in improving elementary and secondary education.

Wisconsin Professional Development - State Grants (CFR No. 84.781) - is a federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development, to challenge State content standards in core academic subjects.

INDIAN EDUCATION - Grants to Local Educational Agencies (DFM No. 84.652) - is a federally financed program designed to support local educational agencies in their efforts to reform elementary and secondary school programs that serve Indian students in order to ensure that the programs are based on challenging State content standards.

ADULT EDUCATION -- State Grant Program (DFM No. 84.682) - is a federally financed program whose objective is to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

VOCATIONAL EDUCATION -- Basic Grants to States (CFR No. 84.648) and Consumer and Home-making Education (CFR 84.648) - are federally financed programs whose objectives are to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**SABINE PARISH SCHOOL BOARD
SUPPLEMENTAL INFORMATION SCHEDULES
(Continued)**

SPECIAL EDUCATION -- Children with Disabilities (CFDA No. 84.008), Grants to States (CFDA No. 84.027), Preschool Grants (CFDA No. 84.030), and Grants for Infants and Families with Disabilities (CFDA No. 84.181) -- are Federally financed programs whose objectives include providing assistance to States as a means of providing a free appropriate public education to all children with disabilities.

GOALS 2000 -- State and Local Education Systemic Improvement (CFDA No. 85.236) -- is a Federally financed program whose objective is to provide grants to State Education Agencies (SEA's) as a means of supporting the development and implementation of a comprehensive reform plan at the State, local, and school levels to improve teaching and learning of all students.

CHILD CARE AND DEVELOPMENT -- Block Grant (CFDA No. 93.575) -- is a Federally financed program whose objective is to make grants available to assist low-income families with child care services.

HEALTH (CFDA No. 93.778) -- is a Federally financed medical assistance program whose objective is to provide physicians' services, early and periodic screening, diagnostic, and treatment for eligible school children.

JOB TRAINING PARTNERSHIP ACT (CFDA No. 37.250) -- is a Federally financed program whose objective is to provide job training and related assistance to economically disadvantaged individuals. The ultimate goal of the program is to move trainees into permanent, self-sustaining employment.

HEAD START (CFDA No. 93.480) -- is a Federally financed program whose objective is to provide comprehensive health, educational, nutritional, social, and other services primarily to economically disadvantaged preschool children.

OTHER FUNDS

SCHOOL LUNCH -- is a Federal, state, and local program that provides nourishing serving and noon meals for students in all grades. Federal assistance is provided through the Food Distribution (Commodity) Program (CFDA No. 30.550), the School Breakfast Program (CFDA No. 30.553), and the National School Lunch Program (CFDA No. 30.548). State assistance is provided through the Minimum Foundation Program (MFP). Local assistance is provided through charges for meals to students who do not qualify, under Federal guidelines, for the free and/or reduced meal program.

SABINE ALTERNATIVE SCHOOL -- is a state grant program that provides funding for an alternative school in Sabine Parish. The purpose of this school is to provide unique and educationally innovative alternatives to education.

SCHOOL DISTRICT BUILDINGS AND EQUIPMENT FUNDS -- account for the proceeds of ad valorem taxes levied for use in the maintenance and operation of the schools in their respective school districts.

NEW YORK STATE DEPARTMENT OF
 TAXATION AND FINANCE
 GOVERNMENT FINANCE FUND - SPECIAL REVENUE FUNDS

Compared to Balance Sheet, June 30, 2009

	2009 FUND BALANCE	2009 FUNDS BALANCE	2009 ASSETS LIABILITIES BALANCE	2009 ASSETS LIABILITIES BALANCE	TOTAL
ASSETS					
Cash and equivalents	\$4,481	\$484,180	\$78,180	\$171,140	\$637,981
Receivables	\$74,899				\$74,899
Inventory		11,858		31,791	43,657
Interfund receivables					11,719
TOTAL ASSETS	\$49,380	\$496,038	\$78,180	\$234,731	\$1,318,336
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$44,411	\$26,460			\$70,871
Salaries and allowances payable	11,189	181,034	134,089		427,302
Interfund payables	314,790	789	49,000	\$5,160	839,739
Total Liabilities	\$46,390	\$208,283	183,089	\$6,320	844,982
Fund Equity - Fund balances:					
Unassigned					
Unassigned (for)				14,160	14,160
Long-term interfund loans payable				14,160	14,160
Refunding loan purchase				117,000	117,000
Unassigned	4,391	\$26,166	14,140	117,000	\$167,697
Total Fund Equity	4,391	\$26,166	14,140	148,320	496,353
TOTAL LIABILITIES AND FUND EQUITY	\$50,781	\$234,449	\$197,229	\$254,641	\$1,315,289

LAKE SUPERIOR COUNCIL BOARD
 Bay, Wisconsin
 GOVERNMENT FUND TYPE - SPECIAL REVENUE FUNDS

Continued Schedule of Revenues, Expenditures, and Changes in Fund Balances
 for the Year Ended June 30, 1988

	FOUNDED FUNDS	GRANT FUNDS	GRANT AS TO BE RECEIVED FUNDS	GRANT FUNDS AND OTHER FUNDS	TOTAL
REVENUES					
Local sources:					
ad valorem taxes				200,744	200,744
beds, meals and royalties				2,000	2,000
interest earnings		50,000		1,141	51,141
fund services		200,000			200,000
miscellaneous		44		11,141	11,185
State sources:					
restricted grants-in-aid		10,400		44,100	54,500
unrestricted grants-in-aid		11,000	243,114	34,100	288,214
Federal sources:					
restricted grants-in-aid - direct	400,000				400,000
restricted grants-in-aid - reimburse	1,411,184	1,200,000			2,611,184
Total revenues	2,112,184	1,700,400	243,114	480,144	4,535,842
EXPENDITURES					
Current:					
staffing:					
operational programs	40,000			40,000	80,000
special programs	1,210,000				1,210,000
adult and residential programs	50,000				50,000
other programs	60,000		15,000		75,000
support services:					
travel	10,000				10,000
instructional staff	44,000		3,000		47,000
general administration	170,000		10	15,000	185,010
limited administration	000		10,000	60,000	70,000
supplies	10,000				10,000
plant	60,000		10,140	14,000	84,140
travel transportation	75,000			14,000	89,000
food services	10,000	1,000,000			1,110,000
community service programs:					
facilities acquisition and construction	000			40,000	40,000
other services - principal retirement				7,000	7,000
Total expend funds	2,060,000	1,000,000	268,274	480,144	3,808,418

(Cont'd next)

STATE OF CALIFORNIA
 DEPT. OF REVENUE
 GOVERNMENT FUND TYPE - SPECIAL REVENUE FUNDS

Comparative Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 1999

	FUNDAL FUNDS	SPECIAL FUNDS	STATE AL FUND TYPE FUNDS	STATE, LOCAL GOV AND INTERMUNICIPAL FUNDS	TOTAL
REVENUE (Deficiency) of REVENUE FUND					
EXPENDITURES	588,000	(182,111)	119,150	(252,887)	(109,848)
OTHER FINANCING SOURCES (Uses)					
Operating transfers to operating transfers out	(58,880)	100,144		8,000	100,144
Gifts of assets and other				(26,280)	(26,280)
Total other financing sources (uses)	(58,880)	100,144	000	(18,280)	14,084
REVENUE (Deficiency) of REVENUE AND OTHER					
SCHEDULE FUND EXPENDITURES AND OTHER USES	1,000	(81,211)	119,150	8,000	(55,061)
FUND BALANCE AT BEGINNING OF YEAR	3,232	401,800	000	106,154	511,186
FUND BALANCE AT END OF YEAR	54,882	320,589	119,150	204,874	700,095

(Continued)

OPERATING EXPENSES	GENERAL EXPENSES	PAID TAXES	NET OF CAP. GAIN OR LOSS	NET OF GAIN OR LOSS	NET INVESTMENT GAIN	NET OF GAIN	TOTAL
100,000	100,000	11,000	10,000	10,000	10,000	100,000	341,000
100,000	100,000	11,000	10,000	10,000	10,000	100,000	340,000
100,000	10,000	11,000	10,000		100,000	100,000	341,000
100,000	10,000	11,000	10,000	10,000	10,000	100,000	341,000
100,000	100,000	11,000	10,000	10,000	10,000	100,000	341,000
100,000	100,000	11,000	10,000	10,000	10,000	100,000	341,000
100,000	100,000	11,000	10,000	10,000	10,000	100,000	341,000
100,000	100,000	11,000	10,000	10,000	10,000	100,000	341,000
100,000	100,000	11,000	10,000	10,000	10,000	100,000	341,000

2007-2008 \$000,000	2007-08 2008-09	2007-08 2008	2007-08 2008-09 2009-10	2008-09	2008 2009-10 2010-11	2009-10	Total
504,295	504,884	504,884	504,884	50,000	50,000	504,884	2,018,945
50,000	50,000	50,000	50,000		50,000	50,000	2,018,945
504,295	454,884	454,884	454,884	50,000		454,884	1,968,945
	100,000	95,000	95,000			95,000	375,000
10,000	10,000	10,000	100	100		10,000	40,000
						10,000	10,000
	1,000	1,000				1,000	1,000
	10,000	10,000				10,000	10,000
	10,000	10,000				10,000	10,000
	10,000	10,000				10,000	10,000
504,295	504,884	504,884	504,884	50,000	50,000	504,884	2,018,945
	5,000	5,000	5,000	5,000	500	5,000	20,000
500	5,000	5,000	11,000	500	500	12,000	48,000
500	500	500	500	1,000	500	500	1,500
500	500	500	500	10,000	500	500	1,100
500	500	500	500	10,000	500	500	1,100

LEASER ASSETS UNDER LEASES

2015-2016

2014-2015

2013-2014

2012-2013

2011-2012

2010-2011

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2008-2009

2007-2008

2006-2007

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SCHOOL DISTRICT SCHOOL BONDS

Series 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

GROSS SCHOOL BONDS - BONDS ISSUED - NETTED AND REFINANCED BONDS

Detailing Issuance of Bonds, Liquidation, and Change in Fund Balance for the Year Ended June 30, 2020

	2019	2018	2017	2016	2015	2014	2013
ISSUANCE							
ISSUE PROCEEDS							
Net amount raised	103,070	107,100	109,470	103,743	107,430	104,399	104,000
Issuance costs and reserves	100	100	100	100	100	100	100
Interest earnings	100	100	100	100	100	100	100
Net bond issues	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Net amount	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Unamortized premium/initial							
amortization premium to net							
Total issuances	104,070	108,100	110,470	104,743	108,430	105,399	105,000
ISSUE COSTS							
Amortization - regular program	1,000	100	10,000	10,000	10,000	1,000	10,000
Interest earnings	1,000	100	1,000	1,000	1,000	100	1,000
Interest amortization	1,000	100	1,000	1,000	1,000	100	1,000
Unamortized premium	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Unamortized premium to net	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Net amount	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total expenditures	10,000	10,000	10,000	10,000	10,000	10,000	10,000
ISSUE LIQUIDATION OF BONDS AND OTHER							
LIQUIDATION							
10,000	100	10,000	10,000	10,000	100	10,000	10,000
OTHER FINANCING BONDS							
Operating transfers to					10,000		10,000
operating transfers and					(10,000)		(10,000)
sale of bonds and other			10,000			100	100
Total other financing sources	100	100	10,000	100	100	100	10,000
ISSUE LIQUIDATION OF BONDS AND OTHER							
LIQUIDATION							
10,000	100	10,000	10,000	10,000	100	10,000	10,000
BOND SALES AT MATURITY OF YEAR							
10,000	1,000	10,000	1,000	10,000	100	10,000	10,000
BOND SALES AT END OF YEAR							
10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000

LABINE PARISH SCHOOL BOARD
Bayou, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of June 30, 1999, and for the Year Then Ended

DEBT SERVICE FUNDS

The debt service funds of the various school districts are used to accumulate monies for the payment of outstanding bond issues and certificates of indebtedness. The bonds and certificates of indebtedness were issued by the individual school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary equipment and furnishing thereof. The bond issues and certificates of indebtedness are financed by a special ad valorem property tax levied within the individual school districts.

WASH. STATE SCHOOL BOND
 1995 and 1996
 Statements of Bond Issuance - Wash. State School - General Obligation

Continuing Balance Sheet, June 30, 1996

	1995 (1996)				1996 June 30	1995 June 30
	Contract No. 95-1	Contract No. 96	1995 Contract No. 95	1995 Contract No. 95-2		
ASSETS						
Cash and equivalents		\$60	\$5,326	\$11,486	\$6,007	\$5,304
Due from Wash. State Education Department			1,000		10,000	10,000
Total ASSETS	000	\$60	\$6,326	\$11,486	\$16,007	\$15,304
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Amounts due to financial parties - interest payable			\$4,000		\$10,000	\$10,000
Total LIABILITIES	000	000	4,000	000	\$10,000	\$10,000
Fund Equity - Fund Balance (deficit):			2,326	\$11,486	\$6,007	\$5,304
Reserve for bond service (interest - not accrued)	(240)	000	0,000	0,000	(10,000)	0,000
Total Fund Equity	(240)	000	2,326	\$11,486	\$6,007	\$5,304
Total LIABILITIES AND Fund EQUITY	000	\$60	\$6,326	\$11,486	\$16,007	\$15,304

COST BASIS OF PROPERTY, 1975		
1975 10/1	1975 10/31	TOTAL
17,000	200,000	217,000
11,000	200,000	211,000
		100,000
		10,000
15,000	200,000	215,000
7,000	200,000	207,000
17,000	200,000	217,000

TABLE THREE (CONTINUED)

New York City

DEPARTMENT OF SOCIAL SERVICES - COMMUNITY CARE SERVICES

 Operating Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2008

	2008 (EST.)					
	2008-09 \$0,000	2008 \$0,000	2007 \$0,000	2006-07 \$0,000	2005-06 \$0,000	2004 \$0,000
REVENUES						
State Sources:						
Of which from:						
General Services	105,870	111,100	108,270	885,000	60,000	100,000
State Sources - Miscellaneous	863	86	1,000	1,000	4,170	1,000
Total State	106,733	111,186	109,270	886,000	64,170	101,000
Expenditures						
Current:						
Administration - regular program						
Support services:						
General administration	1,100	1,100	1,100	1,000	1,000	1,000
Business services						
Public transportation services						
Food						
Self-help activities						
Other services:						
Professional services	10,000	10,000	11,000	10,000	10,000	10,000
Interest and charges	10,000	10,000	10,000	10,000	10,000	10,000
Total expenditures	21,100	21,100	22,100	21,000	21,000	21,000
Other (Increase) or Decrease in						
Reserves	1,100	0	1,100	10,000	0	10,000
Other (Increase) Decrease (Net)						
Operating (Increase) or	85,633	90,086	87,170	865,000	43,170	80,000
Other (Increase) or Decrease in						
Operating (Increase) or	1,100	0	1,100	10,000	0	10,000
Other (Increase) or Decrease in						
Operating (Increase) or	10,000	10,000	10,000	10,000	10,000	10,000
Other (Increase) or Decrease in						
Operating (Increase) or	10,000	10,000	10,000	10,000	10,000	10,000
Other (Increase) or Decrease in						
Operating (Increase) or	10,000	10,000	10,000	10,000	10,000	10,000
Other (Increase) or Decrease in						
Operating (Increase) or	10,000	10,000	10,000	10,000	10,000	10,000

IBBING PARISH SCHOOL BOARD
Ray, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of June 30, 1999, and for the year then ended

CAPITAL PROJECTS FUNDS

These individual school district capital projects funds account for financial resources used for facilities acquisition, construction, and improvements of public school facilities in the individual school districts.

LAUREL PARTNERS COMMON FUND

PART 1, 2001-2002

CONTRIBUTORIAL FUND (10%) - CAPITAL PRODUCTS FUNDS - COMMON STOCKS

Contributing balance sheet, June 30, 1999

	CONTRIBUTOR NO. 1	FUND 10 NO. 11	PART NO. 14	CONTRIBUTOR NO. 17	TOTAL
ASSETS					
Cash and equivalents	000	\$100,000	\$100,000	\$1,182,000	\$3,482,000
LIABILITIES AND FUND EQUITY					
Liabilities - total fund payment 14	\$0,000	000	000	000	\$0,000
Net equity - fund balance - received for future contribution	\$0,000	\$100,000	\$100,000	\$1,182,000	\$3,482,000
TOTAL LIABILITIES AND FUND EQUITY	000	\$100,000	\$100,000	\$1,182,000	\$3,482,000

LOCAL PUBLIC SCHOOL BOARD

Notes: See page 10

GOVERNING BODY TYPE - CAPITAL PROJECTS FUND - SCHOOL DISTRICT

Comparing Statement of Revenues, Expenditures, and Changes in Fund Balances for the Year Ended June 30, 2009

	CURRENT FISCAL YEAR	2011 FISCAL YEAR	2009 FISCAL YEAR	2007 FISCAL YEAR	TOTAL
REVENUES					
Local sources - interest savings	\$000	\$1,000	\$1,000	\$100,000	\$103,000
(EXPENSES)					
Contract - support services - other facilities, operations and maintenance	\$0,000	\$1,000	\$1,000	1,000,000	1,003,000
total expenditures	\$0,000	\$2,000	\$2,000	1,001,000	1,006,000
DIFFERENCE OF REVENUES WITH EXPENDITURES	(\$0,000)	(\$1,000)	(\$1,000)	(\$901,000)	(\$903,000)
OTHER FINANCING SOURCES					
Gifts of assets	\$000	\$1,000	\$000	\$000	\$1,000
DIFFERENCE OF REVENUES AND OTHER SOURCES WITH EXPENDITURES	(\$0,000)	(\$0,000)	(\$1,000)	(\$901,000)	(\$902,000)
FUND BALANCE AT BEGINNING OF YEAR	\$000	100,000	101,000	1,000,000	1,201,000
FUND BALANCE AT END OF YEAR	(\$0,000)	99,000	100,000	99,000	1,299,000

SABINE PARISH SCHOOL BOARD
BAYOU, Louisiana

(SUPPLEMENTAL) INFORMATION SCHEDULE

As of June 30, 1999 and for the Year Then Ended

AGENCY FUNDS

SCHOOL ACTIVITY FUND

The School Activity Fund accounts for those monies collected by pupils and school personnel for school or school-related purposes. The school activity accounts are classified as an agency fund, and the school board's responsibility for these accounts is fiduciary in nature. Each school accounts for its individual student body organizations. The revenues of these accounts consist primarily of fees, fund raising projects, and contributions. Expenditures are made for a wide variety of school activities. The accounts are under the control and supervision of the individual school principals.

RETIRED TEACHERS INSURANCE FUND

The Retired Teachers Insurance Fund accounts for the collection of insurance premiums due from the retirees, which are subsequently remitted to the State Employees Group Benefits Program.

LAFAYETTE PUBLIC SCHOOLS BOARD
 Rapla, Louisiana
 COUNCILMAN FORD TROTT - MEMBER FORD

Combining Balance Sheet, June 30, 1999

	SCHEER ACTIVITY	RETTIG TEACHER'S INSURANCE	TOTAL
ASSETS			

Cash and cash equivalents	\$265,363		\$265,363
Receivables		\$148	\$148
TOTAL ASSETS	\$265,363	\$148	\$265,511

LIABILITIES			

Interfund payables	\$10,799	\$148	\$10,947
Due to others	\$211,954		\$211,954
TOTAL LIABILITIES	\$222,753	\$148	\$222,901

LAMAR PARISH SCHOOL BOARD
 New Orleans, Louisiana
 FUNDING FUND TYPE - AMCHS FUNDS

Schedule of Changes in Reserve Balances
 for the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
SCHOOL ACTIVITY FUNDS				
Converse	\$22,114	\$133,130	(\$133,000)	\$22,244
East	20,116	100,886	(100,000)	20,912
Florio Elementary	22,048	64,700	(60,450)	26,298
Florio High	8,000	100,001	(100,000)	8,001
Mary Elementary	16,428	45,245	(40,000)	21,673
Mary Junior High	28,300	80,000	(77,000)	31,300
Mary High	30,140	244,412	(240,000)	34,552
Reynolds	(3,000)	100,000	(100,000)	0
Plaquemine Hill	6,000	100,000	(110,000)	0
Jessie Elementary	21,000	87,000	(80,000)	28,000
Jessie Intermediate	1,000	42,000	(40,000)	3,000
Jessie High	20,500	104,100	(110,000)	14,600
Total School Activity Fund	212,000	1,000,104	(1,000,100)	211,904
Retired Teachers Insurance Fund	600	801	(1,000)	401
Totals	\$212,600	1,000,905	(1,001,100)	\$211,505

SABINE PARISH SCHOOL BOARD
Ray, Louisiana

SUPPLEMENTAL INFORMATION SHEET

For the Year Ended June 30, 1999

G E N E R A L

COMPENSATION PAID BOARD MEMBERS -- It is presented in compliance with House Concurrent Resolution No. 64 of the 1979 Session of the Louisiana Legislature. The compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statutes 17:554, the school board members have elected the monthly payment method of compensation. Under this method, the members of the school board receive \$600 each month. In addition, the president receives \$200 each month for exercising the extra duties of the office.

Mr. Charles R. Wood has elected not to receive any compensation relating to his position as school board member.

DISTRICT PUBLIC SCHOOL BOARD
 Bay, Louisiana
 SUPPLEMENTAL INFORMATION SCHEDULE
 Schedule of Compensation Paid Board Members
 for the Year Ended June 30, 1999

Hallard, Cleveland	\$3,600
Cozzell, Derrill	3,600
Davis, Robert	7,200
Harden, Hugh	4,200
James, Tom	3,600
Lucius, Sidney	3,600
Martin, James B.	3,600
Martins, S.J.	7,200
Nichols, Robert	3,600
Stewart, Harold	7,200
Taber, Barbara	3,600
Trotman, James R.	3,600
Wood, Charles	None
Worley, Nadine	7,200
Total	\$60,000

Mr. Charles R. Wood has elected not to receive compensation.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the general purpose financial statements.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
56 Terra Avenue
Alexandria, LA 71303
534/942-7583
Fax: 338/442-9485

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

SABINE PARISH SCHOOL BOARD
Bayou, Louisiana

I have audited the general purpose financial statements of the Sabine Parish School Board as of and for the year ended June 30, 1999, and have issued my report thereon dated December 13, 1999. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

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

JEFFERSON PARISH SCHOOL BOARD
New Orleans, Louisiana
Compliance and Internal Control Report
(Continued)

Prior Year Audit Findings

The audit for the year ended June 30, 1988, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

oeevml

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

Herbie M. May

Herbie M. May
Alexandria, Louisiana
December 13, 1989

**OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133**

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the Single Audit Act, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HEDDIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT
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338/442-7568
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

SABINE PARISH SCHOOL BOARD
Bayou, Louisiana

I have audited the compliance of Sabine Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended June 30, 1999. Sabine Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the school board's management. My responsibility is to express an opinion on the school board's compliance based on my audit.

I conducted my audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of State, Local Governments, and Nonprofit Organizations. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that would 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 other procedures as we considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the school board's compliance with those requirements.

In my 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, 1999.

LAUREN PRATER SCHOOL, BOSS
Plan, Louisiana
A-133 Compliance Report
(Continued)

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 my audit, I considered the school board's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

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

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

Herbie M. Ray

Herbie M. Ray
Alexandria, Louisiana
December 15, 1999

Statewide Health Care
 Reporting System
 Schedule of Expenditures of Federal Awards
 for the Year Ended June 30, 2009

FEDERAL AGENCY AWARD TITLE OR OBJECTIVE AND PROGRAM NAME	CFR NUMBER	STATE NUMBER	2009 EXPENDITURE
Local Health Department of Health and Human Services			
Direct program - Local Health			
Local Health Department of Health and Human Services - Local Health and Development Block Grant	42 CFR	070-000,00	\$674,409
Local Health and Development Block Grant Award through the Local Health Department of Health and Human Services - Medicaid Assistance Program	42 CFR		40,000
			250
Total Local Health Department of Health and Human Services			<u>\$714,659</u>
Total Expenditures			<u>\$714,659</u>

Notes to the schedule:

- The schedule, consistent with the preparation of the school board's financial statements, is prepared on the modified accrual basis of accounting.
- The school board received 10A commission (CFR No. 40-000), a non-cost shared award during the year.
- The school board provided "indirect" services, totaling approximately \$64,209, in compliance with the requirements of the Medicaid Program - CFR No. 42.000.

(End notes)

HERBIE W. WAY
CREDITED: DEBENT: ACCOUNTANT
 55 Terra Avenue
 Alexandria, LA 71303
 518/442-7648
 Fax: 518/442-0495

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SABINE PARISH SCHOOL BOARD
 Bayou, Louisiana

1. FINANCIAL STATEMENT ITEMS

- A. The audit contained an unqualified opinion on the financial statements.
- B. The audit contained no reportable conditions.
- C. The audit contained no material weaknesses.

2. SINGLE AUDIT ITEMS

- A. The audit confirmed no reportable conditions on internal controls over major programs.
- B. The audit contained no reportable conditions that were considered to be material weaknesses in internal control over major programs.
- C. The audit contained an unqualified opinion on the Schedule of Expenditures of Federal Awards of the Sabine Parish School Board for the year ended June 30, 1999, and that the Schedule is fairly presented in all material respects in relation to the financial statements taken as a whole.
- D. The audit report contained no findings required to be reported under Section 518(a) of OMB Circular A-133.
- E. The following Federal awards were considered major programs of the entity:
 - 1. DPM NO. 30.550 - National School Lunch Program;
 - 2. DPM NO. 84.050 - Title I Grants to Local Educational Agencies;
 - 3. DPM NO. 83.080 - Headstart Program.
- F. The dollar threshold between Type A programs and Type B programs is \$250,000.

SHREVE PARISH SCHOOL BOARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)

2. The Schedule of Expenditures of Federal Awards was prepared on the modified accrual basis of accounting.
3. The Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards contained no reportable conditions relating to compliance with laws, regulations, contracts, and grants applicable to each of its major federal programs.
4. The Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 contained no reportable conditions required to be reported under Section 816(a).

Herbin W. May

Herbin W. May
Alexandria, Louisiana
December 23, 1999