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**ALLEN PARISH SCHOOL BOARD**

Oberlin, Louisiana

Financial Report

Year Ended June 30, 2004

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 1-12-05

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# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Conrad O. Chapman, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*

P.O. Box 539  
Oberlin, LA 70655

Phone (337) 639-4737  
Fax (337) 639-4568

WEB SITE:  
WWW.KCSRCPAS.COM

MEMBER OF:

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

Robert S. Carter, CPA  
Allen J. LaBry, CPA  
Harry J. Clostio, CPA  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA  
Cheryl L. Bartley, CPA, CVA

\* A Professional Accounting Corporation

## INDEPENDENT AUDITORS' REPORT

Mr. Michael Doucet, Superintendent,  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Allen Parish School Board (the School Board), as of and for the year ended June 30, 2004, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. Our responsibility is to express opinions on these financial statements based on our audit. The prior year comparative information has been derived from the School Board's 2003 financial statements and, in our report dated December 15, 2003, we expressed unqualified opinions on the respective financial statements of the governmental activities, each major fund and the aggregate remaining fund information.

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

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, 2004, and the respective changes in financial position 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 a report dated December 17, 2004 on our consideration of the School Board's internal control over financial reporting and on our tests on its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards, and should be read in conjunction with this report in considering the results of our audit.

183 South Beadle Road  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

133 East Waddil  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

408 W. Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

The required supplementary information on pages 36 through 38, is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Allen Parish School Board has not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Board's basic financial statements. The other supplementary information on pages 39 through 58 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards on page 64 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is also not a required part of the basic financial statements of the Allen Parish School Board. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
December 17, 2004

**BASIC FINANCIAL STATEMENTS**

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Statement of Net Assets  
June 30, 2004

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and interest-bearing deposits	\$11,947,315
Investments	7,093,442
Receivables, net	35,084
Due from other governmental agencies	1,265,689
Inventories	24,646
Capital assets, net	<u>12,075,854</u>
<b>TOTAL ASSETS</b>	<u>32,442,030</u>
<b>LIABILITIES</b>	
Accounts, salaries and other payables	4,096,350
Interest payable	161,406
Long-term liabilities	
Due within one year	1,124,111
Due in more than one year	<u>11,220,341</u>
<b>TOTAL LIABILITIES</b>	<u>16,602,208</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	1,941,618
Restricted	793,377
Unrestricted	<u>13,104,827</u>
<b>TOTAL NET ASSETS</b>	<u>\$15,839,822</u>

The accompanying notes are an integral part of the basic financial statements.



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Statement of Activities  
Year Ended June 30, 2004

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	
<b>Governmental activities:</b>				
<b>Instruction:</b>				
Regular programs	\$12,652,760	\$ -	\$ 778,158	\$(11,874,602)
Special education programs	2,906,087	-	2,333,135	(572,952)
Vocational education programs	878,133	-	106,198	(771,935)
Other instructional programs	427,992	-	24,897	(403,095)
Special programs	1,420,221	-	1,336,390	(83,831)
Adult and continuing education programs	137,598	-	116,455	(21,143)
<b>Support services:</b>				
Pupil support	1,579,222	-	92,176	(1,487,046)
Instructional staff support	1,473,474	-	339,478	(1,133,996)
General administration	2,701,374	-	160,734	(2,540,640)
School administration	1,808,899	-	105,410	(1,703,489)
Business services	155,323	-	8,997	(146,326)
Plant services	2,973,141	-	271,912	(2,701,229)
Student transportation services	1,976,155	-	116,501	(1,859,654)
Food services	1,892,642	294,124	1,333,753	(264,765)
Interest on long-term debt	511,467	-	28,709	(482,758)
Total governmental activities	<u>\$33,494,488</u>	<u>\$294,124</u>	<u>\$7,152,903</u>	<u>(26,047,461)</u>
<b>Taxes:</b>				
				1,787,223
Property taxes, levied for general purposes				1,288,114
Property taxes, levied for debt service				4,927,310
Sales and use taxes, levied for general purposes				
<b>Grants and contributions not restricted to specific programs:</b>				
State source - Minimum Foundation Program				18,555,826
State source - PIPS				110,759
State revenue sharing				49,773
Interest and investment earnings				154,481
Miscellaneous				410,191
Total general revenues				<u>27,283,677</u>
Change in net assets				1,236,216
Net assets - July 1, 2003				<u>14,603,606</u>
Net assets - June 30, 2004				<u>\$ 15,839,822</u>

The accompanying notes are an integral part of the basic financial statements.

**FUND FINANCIAL STATEMENTS (FFS)**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Balance Sheet - Governmental Funds  
June 30, 2004  
With Comparative Totals for June 30, 2003

	Coushatta Tribe of Louisiana			Totals (Memorandum Only)	
	General	Community Grant Fund	Other Governmental	2004	2003
<b>ASSETS</b>					
Cash and interest-bearing deposits	\$ 7,025,857	\$2,152,783	\$2,768,675	\$11,947,315	\$ 6,399,873
Investments	6,988,397	-	105,045	7,093,442	11,087,291
Receivables -					
Due from other funds	598,237	-	63,344	661,581	829,473
Due from other governmental agencies	262,026	473,475	530,188	1,265,689	1,603,595
Other	35,084	-	-	35,084	35,554
Inventories, at cost	-	-	24,646	24,646	23,427
Total assets	<u>\$14,909,601</u>	<u>\$2,626,258</u>	<u>\$3,491,898</u>	<u>\$21,027,757</u>	<u>\$ 19,979,213</u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 618,230	\$ 28,072	\$ 418,364	\$ 1,064,666	\$ 904,951
Accrued salaries payable	2,774,614	-	-	2,774,614	2,404,883
Claims payable	257,070	-	-	257,070	262,805
Due to other funds	-	39,007	622,574	661,581	829,473
Due to other governmental units	-	-	-	-	116,063
Total liabilities	<u>3,649,914</u>	<u>67,079</u>	<u>1,040,938</u>	<u>4,757,931</u>	<u>4,518,175</u>
<b>Fund balances-</b>					
<b>Reserved for -</b>					
Inventory	-	-	24,646	24,646	23,427
Reserved for incomplete contracts	1,765,764	-	-	1,765,764	1,342,000
Debt service	-	-	954,783	954,783	945,431
Total fund balances reserved	<u>1,765,764</u>	<u>-</u>	<u>979,429</u>	<u>2,745,193</u>	<u>2,310,858</u>
<b>Designated-</b>					
General Fund	256,638	-	-	256,638	250,000
Capital Projects	-	-	115,521	115,521	114,571
Total fund balances designated	<u>256,638</u>	<u>-</u>	<u>115,521</u>	<u>372,159</u>	<u>364,571</u>
<b>Unreserved -</b>					
<b>Undesignated:</b>					
General Fund	9,237,285	-	-	9,237,285	9,001,616
Other Funds	-	2,559,179	1,356,010	3,915,189	3,783,993
Total fund balances unreserved	<u>9,237,285</u>	<u>2,559,179</u>	<u>1,356,010</u>	<u>13,152,474</u>	<u>12,785,609</u>
Total fund balances	<u>11,259,687</u>	<u>2,559,179</u>	<u>2,450,960</u>	<u>16,269,826</u>	<u>15,461,038</u>
Total liabilities and fund balances	<u>\$14,909,601</u>	<u>\$2,626,258</u>	<u>\$3,491,898</u>	<u>\$21,027,757</u>	<u>\$ 19,979,213</u>

The accompanying notes are an integral part of the basic financial statements.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Assets  
June 30, 2004

Total fund balances for governmental funds at June 30, 2004		\$16,269,826
Cost of capital assets at June 30, 2004:	\$ 50,689,434	
Less: Accumulated depreciation as of June 30, 2004:		
Buildings	(34,562,928)	
Movable property	<u>(4,050,652)</u>	12,075,854
Elimination of interfund assets and liabilities		
Due from other funds	\$ 661,581	
Due to other funds	<u>(661,581)</u>	-
Long-term liabilities at June 30, 2004:		
Bonds payable	\$(11,900,000)	
Compensated absences payable	(444,452)	
Accrued interest payable	<u>(161,406)</u>	<u>(12,505,858)</u>
Net assets at June 30, 2004		<u>\$15,839,822</u>

The accompanying notes are an integral part of the basic financial statements.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Governmental Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Year Ended June 30, 2004  
With Comparative Totals for Year Ended June 30, 2003

	Coushatta Tribe of Louisiana			Totals (Memorandum Only)	
	General	Community Grant Fund	Other Governmental	2004	2003
<b>REVENUES</b>					
Parish sources:					
Ad valorem taxes	\$ 596,595	\$ -	\$ 2,478,742	\$ 3,075,337	\$ 3,095,123
Sales taxes	4,927,310	-	-	4,927,310	3,576,615
Other	<u>529,100</u>	<u>1,990,452</u>	<u>310,268</u>	<u>2,829,820</u>	<u>2,650,164</u>
Total parish sources	6,053,005	1,990,452	2,789,010	10,832,467	9,321,902
State sources	19,714,889	-	369,052	20,083,941	19,457,499
Federal sources	<u>375,764</u>	<u>-</u>	<u>3,438,532</u>	<u>3,814,296</u>	<u>3,343,312</u>
Total revenues	<u>26,143,658</u>	<u>1,990,452</u>	<u>6,596,594</u>	<u>34,730,704</u>	<u>32,122,713</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	12,424,560	735,102	42,307	13,201,969	12,517,381
Special education programs	2,259,665	-	661,170	2,920,835	2,212,748
Vocational education programs	866,788	-	-	866,788	798,285
Other instructional programs	422,393	-	-	422,393	351,363
Special programs	258,188	-	1,227,499	1,485,687	1,168,560
Adult and continuing education programs	134,958	-	-	134,958	189,868
Support services -					
Pupil support services	1,563,829	-	-	1,563,829	1,294,365
Instructional staff support services	1,202,433	-	253,653	1,456,086	1,119,828
General administration	2,619,253	-	107,703	2,726,956	2,232,158
School administration	1,439,820	-	348,526	1,788,346	1,862,204
Business services	152,635	-	-	152,635	146,535
Operation and maintenance of plant services	1,781,443	-	603,570	2,385,013	2,382,273
Student transportation services	1,976,521	-	-	1,976,521	1,911,465
Non-instructional services -					
Food services	-	-	1,870,641	1,870,641	1,879,387
Facilities acquisition and construction	1,525,211	-	116,987	1,642,198	1,099,501
Debt service:					
Principal retirement	20,000	-	820,000	840,000	755,000
Interest and fiscal charges	<u>69,689</u>	<u>-</u>	<u>417,372</u>	<u>487,061</u>	<u>562,305</u>
Total expenditures	<u>28,717,386</u>	<u>735,102</u>	<u>6,469,428</u>	<u>35,921,916</u>	<u>32,483,226</u>
Excess (deficiency) of revenues over expenditures	<u>(2,573,728)</u>	<u>1,255,350</u>	<u>127,166</u>	<u>(1,191,212)</u>	<u>(360,513)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from issuance of debt	2,000,000	-	-	2,000,000	2,275,000
Transfers in	1,321,903	-	118,380	1,440,283	1,431,251
Transfers out	<u>(82,104)</u>	<u>(1,327,678)</u>	<u>(30,501)</u>	<u>(1,440,283)</u>	<u>(1,431,251)</u>
Total other financing sources (uses)	<u>3,239,799</u>	<u>(1,327,678)</u>	<u>87,879</u>	<u>2,000,000</u>	<u>2,275,000</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	666,071	(72,328)	215,045	808,788	1,914,487
FUND BALANCES, BEGINNING	<u>10,593,616</u>	<u>2,631,507</u>	<u>2,235,915</u>	<u>15,461,038</u>	<u>13,546,551</u>
FUND BALANCES, ENDING	<u>\$ 11,259,687</u>	<u>\$ 2,559,179</u>	<u>\$ 2,450,960</u>	<u>\$ 16,269,826</u>	<u>\$ 15,461,038</u>

The accompanying notes are an integral part of the basic financial statements.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended June 30, 2004

Total net change in fund balances for year ended June 30, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 808,788
Add: Facilities acquisition, construction costs and equipment which are considered as expenditures on Statement	2,577,011
Less: Depreciation expense for year ended June 30, 2004	(877,499)
Add: Bond principal retirement considered as an expenditure on Statement	840,000
Less: Issuance of bonds payable which is considered as an other financing source on Statement	(2,000,000)
Less: Excess of compensated absences earned over compensated absences used	(87,678)
Less: Difference between interest on long-term debt on modified accrual basis versus interest on long-term debt on accrual basis	<u>(24,406)</u>
Total change in net assets for year ended June 30, 2004 per Statement of Activities	<u>\$ 1,236,216</u>

The accompanying notes are an integral part of the basic financial statements.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Statement of Fiduciary Assets and Liabilities  
June 30, 2004  
With Comparative Totals for June 30, 2003

	<u>Agency Funds</u>	
	<u>2004</u>	<u>2003</u>
<b>ASSETS</b>		
Cash and interest-bearing deposits	<u>\$ 674,804</u>	<u>\$ 621,176</u>
<b>LIABILITIES</b>		
Due to other governmental units	\$ 190,738	\$ 196,818
School activity funds payable	<u>484,066</u>	<u>424,358</u>
Total liabilities	<u>\$ 674,804</u>	<u>\$ 621,176</u>

The accompanying notes are an integral part of the basic financial statements.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements

(1) Summary of Significant Accounting Policies

The accompanying financial statements of the Allen Parish School Board (School Board) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions on or before November 30, 1989 have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsection of this note.

A. Financial Reporting Entity

The School Board was created by Louisiana Revised Statute (LRS-R.S.) 17:51 to provide public education for the children within Allen Parish. The School Board is authorized by LRS-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of seven members who are elected from seven districts for terms of four years.

The School Board operates twelve schools within the parish with a total enrollment of 4,350 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.

For financial reporting purposes, the School Board includes all funds and activities for which the School Board exercises financial accountability. Because the School Board members are independently elected and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for controlling the collection and disbursement of funds, the School Board is a separate governmental reporting entity, primary government.

B. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net assets and the statement of activities display information about the School Board, the primary government, as a whole. They include all funds of the reporting entity, which are considered to be governmental activities. Fiduciary funds are not included in the GWFS. Fiduciary funds are reported only in the Statement of Fiduciary Assets and Liabilities at the fund financial statement level.



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the School Board's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

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 separate set of self-balancing accounts. Fund accounting segregates 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 is maintained consistent with legal and managerial requirements. Fund financial statements report detailed information about the School Board.

The various funds of the School Board are classified into two categories: governmental and fiduciary. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the School Board or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The School Board reports the following major governmental funds:

The General Fund is the general operating fund of the School Board. It accounts for all financial resources except those required to be accounted for in other funds.

The Coushatta Tribe of Louisiana Community Grant Fund accounts for grant revenues received from the Coushatta Tribe of Louisiana.

Additionally, the School Board reports the following fund types:

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the revenues and expenditures related to federal, state and local grant and entitlement programs.

Debt Service Funds

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

Capital Projects Funds

Capital projects funds account for financial resources received and used to acquire, construct, or improve capital facilities not reported in other governmental funds.

Fiduciary Funds -

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of other funds within the School Board. The funds accounted for in this category by the School Board are the agency funds. The agency funds are as follows:

School Activity Fund – accounts for assets held by the School Board as an agent for the individual schools and school organizations.

Sales Tax Collection Fund – accounts for monies collected on behalf of other taxing authorities within the parish.

C. Measurement Focus/ Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

Measurement Focus

In the government-wide statement of net assets and the statement of activities, the governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. In the fund financial statements, the "current financial resources" measurement focus is used. Under this measurement focus, only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide statement of net assets and statement of activities, the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized in accordance with the requirements of GASB Statement No. 33 "Accounting and Financial Reporting for Nonexchange Transactions." The effect of interfund activity has been eliminated from the government-wide financial statements.

Program revenues

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

Allocation of indirect expenses

The School Board reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions, but are reported separately in the Statement of Activities. 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 on the Statement of Activities.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

In the fund financial statements, governmental and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means being collectible within the current period or within 60 days after year-end. Expenditures (including facilities acquisition and construction) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed in November, by the Parish Assessor, based on the assessed value and become due on December 31 of each year. The taxes become delinquent on January 1. An enforceable lien attaches to the property as of January 1. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are recognized when levied to the extent that they result in current receivables. Such amounts are measurable and available to finance current operations.

Interest income on time deposits and revenues from rentals, leases, and royalties are recorded when earned.

Sales and use tax revenues are recorded in the month collected by the School Board.

Substantially all other revenues are recorded when received.

Expenditures

Salaries are recorded as expenditures when incurred. Nine-month employee salaries are incurred over a nine-month period but paid over a twelve-month period.

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death.

Principal and interest on general long-term obligations are not recognized until due.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

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

D. Assets, Liabilities and Equity

Cash and interest-bearing deposits

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand deposits, money market accounts, and time deposits of the School Board, which are stated at cost.

Investments

Under state law the School Board may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School Board may invest in United States bonds, treasury notes and bills, government backed agency securities, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at amortized cost.

Interfund receivables and payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include ad valorem taxes, sales and use taxes, and federal and state grants.

Inventories

The cost of inventories is recorded as expenditures when consumed rather than when purchased. Reserves are established for an amount equal to the carrying value of inventories.

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 Education. The commodities are recorded as revenues and expenditures when consumed. All inventory items purchased are valued at cost (first-in, first-out), and donated commodities are assigned values based on information provided by the United States Department of Agriculture.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation. The School Board maintains a threshold level of \$500 or more for capitalizing capital assets.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful life using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Vehicles	5 years
Equipment	5 - 10 years
Buildings and improvements	40 years

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

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

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of the governmental fund upon acquisition.

The School Board does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Amounts expended for such items prior to June 30, 2001 were considered to be part of the cost of buildings and improvements. In the future, if such items are built or constructed, and appear to be material in cost compared to all capital assets, they will be capitalized and depreciated over their estimated useful lives as with all other depreciable capital assets.

E. Compensated Absences

All 12-month employees in the central office earn from 12 to 18 days of vacation leave each year, depending on their length of service with the School Board. Vacation leave is credited at the end of each calendar month; however, no employee is permitted to use, during the course of a fiscal year, more consecutive days than may be earned during that period. No payment of accumulated vacation leave is made upon resignation or retirement. All 12-month school personnel earn two weeks of vacation leave each year, which may not be accumulated and may only be used during the months that school is not in session.

Sabbatical leave may be granted for medical leave with doctor's certification and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Due to its restrictive nature, sabbatical leave benefits are recorded as expenditures in the period taken and no liability is recorded in advance of the sabbatical.

For fund financial statements, vested or accumulated sick leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a current fund liability of the governmental fund that will pay it. In the government-wide statements, amounts of vested or accumulated sick leave that are not expected to be liquidated with expendable available financial resources are recorded as long-term debt. No expenditure is reported for these amounts.

In accordance with the provisions of Statement No. 16, of the Governmental Accounting Standards Board, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive vacation pay. A liability has been recorded for up to 25 days of accumulated sick leave for those employees eligible for retirement as of June 30, 2004.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

At June 30, 2004, employees of the School Board have accumulated and vested \$444,452 of compensated absence benefits.

Long-term debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. Since the School Board doesn't have a proprietary fund, all School Board long-term debt is used in governmental fund operations.

All long-term debt to be repaid from governmental resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of general obligation bonds. For government-wide reporting, the costs associated with the bonds are recognized over the life of the bond. As permitted by GASB Statement No. 34, the amortization of the costs of bonds will be amortized prospectively from the date of adoption of GASB Statement No. 34.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources net of the applicable premium or discount and payment of principal and interest reported as expenditures. For fund financial reporting, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Equity Classifications

In the government-wide statements, equity is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. *Restricted net assets* – Consists of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

- c. Unrestricted net assets – All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

F. Budget Practices

Proposed budgets are prepared on a basis consistent with generally accepted accounting principles (GAAP) and are presented to the School Board by the Superintendent prior to the commencement of each fiscal year. After public hearings, the proposed budgets, after any amendments deemed necessary, are adopted by the Board. Budgetary amendments are processed in the same manner. Budgets are prepared only for the General Fund and all Special Revenue Funds. All appropriations lapse at the end of each fiscal year.

G. Revenue Restrictions

The School Board has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source</u>	<u>Legal Restrictions on Use</u>
Sales taxes	See Note 8
Ad valorem taxes	See Note 3

The School Board uses unrestricted resources only when restricted resources are fully depleted.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 expenditures during the reporting period. Actual results could differ from those estimates.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(2) Cash and Investments

A. Cash and Interest-Bearing Deposits

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in direct obligations of the United States government, bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by federal agencies and/or the United States government, and time certificates of deposit of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2004, the School Board has cash and interest-bearing deposits (book balances) totaling \$12,622,119 as follows:

	Governmental Activities	Fiduciary Funds	Total
Demand deposits	\$ 31,050	\$ -	\$ 31,050
Interest-bearing accounts	11,659,627	661,269	12,320,896
Time deposits	256,638	13,535	270,173
Total	\$11,947,315	\$ 674,804	\$12,622,119

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 2004, are secured as follows:

Bank balances	\$14,953,315
Federal deposit insurance	331,063
Pledged securities	14,622,252
Total federal insurance and pledged securities	\$14,953,315

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Investments

The School Board can invest in direct debt securities of the United States unless law expressly prohibits such an investment. The School Board's investments are categorized to give an indication of the level of risk assumed by it at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the School Board or its agent in the School Board's name. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the School Board's name. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent, but not in the School Board's name.

In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc.; a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and statewide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments.

The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U. S. Treasury, the U. S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 397 days. The fair market value of investments is determined on a weekly basis to monitor any variances between amortized cost and market value. The fair value of the School Board's investment in LAMP is the same as the value of the pool shares. Normally, investments are required to be reported at fair value. For purposes of determining participants' shares, investments are valued at amortized cost. Investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

At June 30, 2004, the School Board's investments totaled \$7,093,442 which was for governmental activities. Investment information is as follows:

<u>Description</u>	<u>Category</u>	<u>Interest Rate</u>	<u>Reported Amount</u>	<u>Approximate Fair Value</u>
Money Market Account	1	0.50%	\$ 184,689	\$ 184,689
Louisiana Asset Management Pool (LAMP)	N/A	Variable	<u>6,908,753</u>	<u>6,908,753</u>
			<u>\$ 7,093,442</u>	<u>\$ 7,093,442</u>

(3) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. During the fiscal year ended June 30, 2004, taxes were levied by the School Board in July 2003 and were billed to taxpayers by the Assessor in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year.

The taxes are based on assessed values determined by the Tax Assessor of Allen Parish and are collected by the Sheriff. The taxes are remitted to the School Board net of deductions for Pension Fund contributions.

For the year ended June 30, 2004, taxes were levied on property with net assessed valuations totaling \$71,405,151 and were dedicated as follows:

Parish wide taxes constitutional	4.26 mills
Special school taxes:	
Special parish school	5.13 mills
Maintenance taxes, by district:	
School district -	
Ward 1 Maintenance	5.29 mills
No. 1 Maintenance	18.11 mills
No. 3 Maintenance	8.47 mills
No. 4 Maintenance	10.58 mills
No. 5 Maintenance	7.62 mills
No. 25 Maintenance	5.16 mills

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

Bond and interest taxes, by district:

School district -	
Ward 1 Sinking Fund	31.00 mills
No. 1 Sinking Fund	33.00 mills
No. 3 Sinking Fund	9.20 mills
No. 4 Sinking Fund	- mills
No. 5 Sinking Fund	28.40 mills
No. 25 Sinking Fund	19.50 mills

Construction taxes, by district:

School district -	
Ward 1 Construction	11.03 mills
No. 1 Construction	20.78 mills
No. 1 Construction	30.75 mills
No. 3 Construction	7.20 mills
No. 4 Construction	10.52 mills
No. 4 Construction	19.74 mills
No. 5 Construction	12.24 mills
No. 25 Construction	<u>7.21 mills</u>
Total	<u>305.19 mills</u>

Gross taxes levied for the current fiscal year totaled \$3,077,562. After deductions for various uncollectible taxes and collections of back taxes, net taxes remitted to the School Board amounted to \$3,075,337.

(4) Due from Other Governmental Agencies

Due from other governmental agencies consisted of the following at June 30, 2004:

State of Louisiana, Department of Education	
for various appropriations and reimbursements	\$ 557,859
Coushatta Tribe of Louisiana for Grant Revenue	<u>473,475</u>
	<u>\$ 1,031,334</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(5) Capital Assets

Capital assets balances and activity for the year ended June 30, 2004 is as follows:

	Balance July 1, 2003	Additions	Deletions	Balance June 30, 2004
Capital assets not being depreciated:				
Land	\$ 545,641	\$ -	\$ -	\$ 545,641
Other capital assets:				
Vehicles	1,443,434	75,825	-	1,519,259
Equipment	3,665,949	858,988	-	4,524,937
Building and improvements	42,457,399	1,642,198	-	44,099,597
Total	48,112,423	2,577,011	-	50,689,434
Less accumulated depreciation:				
Vehicles	923,153	64,771	-	987,924
Equipment	2,833,077	229,651	-	3,062,728
Building and improvements	33,979,851	583,077	-	34,562,928
Total	37,736,081	877,499	-	38,613,580
Net capital assets	\$ 10,376,342	\$ 1,699,512	\$ -	\$ 12,075,854

Depreciation expense was charged to governmental activities as follows:

Regular programs	\$ 98,017
Special education programs	22,552
Vocational education programs	9,038
Other instructional programs	4,475
Special programs	11,232
Adult and continuing education programs	2,281
Pupil support services	11,232
Instructional staff support services	13,513
General administration	18,076
School administration	15,795
Business services	2,281
Operation and maintenance of plant	581,782
Student transportation services	70,200
Food services	17,025
Total depreciation expense	\$ 877,499

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(6) Accounts, Salaries, and Other Payables

At June 30, 2004, accounts, salaries, and other payables consisted of the following:

Salaries and withholdings	\$ 2,774,614
Workers' compensation claims payable	257,070
Accounts	<u>1,064,666</u>
	<u>\$ 4,096,350</u>

(7) Long-Term Liabilities

The School Board issues general obligation bonds, secured by ad valorem taxes, to provide for the acquisition and construction of major capital facilities. These bonds are direct obligations and pledge the full faith and credit of the Board and are generally issued as 20 or 30-year serial bonds. All of the School Board's long-term debt is associated with governmental activities. Long-term debt currently outstanding is as follows:

General obligation bonds:

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
\$ 1,750,000	01/01/97	03/01/11	4.80-5.15	\$ 1,285,000
850,000	01/01/97	03/01/11	4.80-5.15	475,000
800,000	10/01/95	04/01/10	5.10-5.65	410,000
3,500,000	04/01/97	03/01/12	4.50-9.00	2,700,000
1,000,000	08/01/98	03/01/13	4.30-7.00	800,000
3,500,000	01/01/97	03/01/11	4.50-5.00	1,975,000
<u>2,000,000</u>	12/01/03	09/01/18	1.50-5.00	<u>2,000,000</u>
<u>\$ 13,400,000</u>				<u>\$ 9,645,000</u>

Louisiana Public Facilities Authority Bonds:

<u>Issued Amount</u>	<u>Issue Date</u>	<u>Final Maturity Date</u>	<u>Interest Rates</u>	<u>Balance Outstanding</u>
<u>\$ 2,275,000</u>	04/30/03	09/01/15	3.68-3.69	<u>\$ 2,255,000</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

A. Changes in General Long-Term Liabilities

During the year ended June 30, 2004, the following changes occurred in long-term liabilities transactions and balances:

	Balance 7/1/2003	Additions	Reductions	Balance 6/30/2004	Due Within One Year
General Obligation					
Bonds	\$ 8,465,000	\$2,000,000	\$820,000	\$ 9,645,000	\$ 965,000
Louisiana Public Facilities					
Authority Bonds	2,275,000		20,000	2,255,000	140,000
Compensated					
Absences	356,774	133,944	46,266	444,452	19,111
	<u>\$11,096,774</u>	<u>\$2,133,944</u>	<u>\$886,266</u>	<u>\$12,344,452</u>	<u>\$1,124,111</u>

B. Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending June 30	Principal	Interest	Total
2005	\$ 1,105,000	\$ 528,070	\$ 1,633,070
2006	1,160,000	479,606	1,639,606
2007	1,220,000	428,383	1,648,383
2008	1,290,000	373,496	1,663,496
2009	1,355,000	245,065	1,600,065
2010-2014	4,480,000	707,603	5,187,603
2015-2019	1,290,000	123,035	1,413,035
	<u>\$11,900,000</u>	<u>\$2,885,258</u>	<u>\$ 14,785,258</u>

(8) Sales and Use Taxes

The School Board receives sales and use tax revenues from three sales and use tax levies, as follows:

A. On September 12, 1967, the voters of the parish approved a one percent sales and use tax to be levied by the School Board for a period of ten years. On May 3, 1997, voters of the parish approved this levy for another ten years. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Allen Parish.



ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

- B. On January 16, 1988, the voters of the parish approved a one percent sales and use tax to be levied by the School Board for a period of ten years. On July 20, 2002 voters of the parish approved this levy for another ten years. The proceeds of the tax are used to supplement other revenues available to the School Board to pay salaries of teachers and the expenses of operating the public schools of Allen Parish.
- C. On July 19, 2003, the voters of the parish approved an additional one percent sales and use tax to be levied by the School Board. The proceeds of the tax will be used exclusively for the purpose of supplementing the salaries and benefits of teachers and other school employees.

The School Board is also authorized to collect sales taxes on behalf of the Allen Parish Policy Jury and other taxing authorities within Allen Parish. Sales tax revenues for the School Board (\$4,927,310 in 2004) are included in the revenues of the General Fund.

(9) Retirement Plans

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information, as required by the Governmental Accounting Standards Board Statement No. 27, relative to each plan follows:

A. Teachers' Retirement System of Louisiana (TRS)

**Plan Description:** The School Board participates in two membership plans of the TRS, the Regular Plan and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (225) 925-6446.

**Funding Policy:** Plan members are required to contribute 8.0 percent and 5.0 percent of their annual covered salary for the Regular Plan and Plan B, respectively. The School Board is required to contribute at an actuarially determined rate. The current rate is 13.8 percent of annual covered payroll for both membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution to the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board.

ALLEN PARISH SCHOOL BOARD  
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Notes to the Basic Financial Statements (Continued)

The School Board's contributions to the system for the year ended June 30, 2004 was \$2,287,629, equal to the required contributions for the year.

B. Louisiana School Employees' Retirement System (LASERS)

Plan Description: The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804-4516, or by calling (225) 925-6484.

Funding Policy: Plan members are required to contribute 7.50 percent of their annual covered salary. The School Board contributed at the rate of 8.50 percent of annual covered payroll for the year ended June 30, 2004. During the fiscal year ended June 30, 2004, the School Board's contribution to the plan was \$140,026. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School Board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

(10) Post-Retirement Health Care and Life Insurance Benefits

The Allen Parish School Board provides certain continuing health care benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. The monthly premiums of these benefits for retirees and similar benefits for active employees are paid jointly by the employee, the State, 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. The School Board's total cost of providing these benefits was \$1,131,297 for the year ended June 30, 2004.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(11) Risk Management

Workers' Compensation

The School Board has established a limited risk management program for workers' compensation. The School Board employs a third-party administrator for this program. During the year ended June 30, 2004 a total of \$410,287 was incurred in benefits and administrative costs. The School Board purchases commercial insurance for individuals' claims in excess of \$175,000.

(12) Commitments and Contingencies

A. Contingent Liabilities

At June 30, 2003, the School Board was a defendant in lawsuits principally arising from the normal course of operations. The School Board's legal counsel has reviewed the School Board's claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the School Board. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits cannot be determined at June 30, 2004.

B. Grant Audits

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(13) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ended June 30, 2004 follows:

Board Member	Amount
Yvonne Smith	\$ 10,200
Bobby Odom	9,600
Wesley Lester	10,800
Charles Nevils	10,200
Michael Unkel	9,600
Alma Johnson	9,600
Marjorie Sanderson	10,200
Total	\$ 70,200

(14) Fund Balances Reserved/Designated

At the fund financial statement level, fund balances have been reserved/designated for the following purposes:

Governmental fund balances reserved for:

General Fund-	
Incomplete projects	\$1,765,764
Special revenue funds -	
Inventory	24,646
Debt service funds -	
Debt retirement	954,783
Total reserved fund balances - governmental funds	\$2,745,193

Governmental fund balances designated for:

General Fund-	
Workers compensation future claims	\$ 256,638
Capital Projects Funds	
Future capital projects	115,521
Total designated fund balances-govermental funds	\$ 372,159

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

(15) Interfund Transactions

A. Interfund receivables and payables, by fund, at June 30, 2004 are as follows:

	Interfund Receivables	Interfund Payables
Major funds:		
General Fund	\$ 598,237	\$ -
Coushatta Tribe of Louisiana Community Grant Fund	-	39,007
Total major funds	598,237	39,007
Nonmajor funds:		
School District Maintenance Ward 1	-	8,937
School District Maintenance No. 1	-	21,095
School District Maintenance No. 3	10,987	59,500
School District Maintenance No. 5	45,603	20,268
School District Maintenance No. 25	6,254	23,621
School District Maintenance No. 4A	-	3,353
School Food Service	-	6,834
IASA Title I	-	207,964
IASA Title VI	-	6,992
Title II	-	40,788
Special Education	-	164,618
School District Ward 1 - Debt Service	-	6,254
School District No. 3 - Debt Service	-	500
School District No. 4 - Debt Service	-	9,325
School District No. 5 - Debt Service	500	29,879
School District No. 3 - Capital Projects	-	6,646
School District No. 5 - Capital Projects	-	6,000
Total nonmajor funds	63,344	622,574
Total	\$ 661,581	\$ 661,581

The amounts due from the General Fund from various other funds are for reimbursements owed for expenditures paid for those funds. The other receivable balances are for short-term loans.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to the Basic Financial Statements (Continued)

B. Transfers consisted of the following at June 30, 2004:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds:		
General Fund	\$ 1,321,903	\$ 82,104
Coushatta Tribe of Louisiana Community Grant Fund	<u>-</u>	<u>1,327,678</u>
Total major funds	<u>1,321,903</u>	<u>1,409,782</u>
Nonmajor funds:		
School District Maintenance No. 5	36,278	-
School Food Service	82,102	-
IASA Title I	-	16,803
IASA Title VI	-	397
Title II	-	4,121
Special Education	<u>-</u>	<u>9,180</u>
Total nonmajor funds	<u>118,380</u>	<u>30,501</u>
Total	<u>\$ 1,440,283</u>	<u>\$ 1,440,283</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

(16) Deficits in Individual Funds

The following fund reflects a deficit fund balance at June 30, 2004:

	<u>Deficit</u>
Ward I Maintenance Special Revenue Fund	<u>\$21,275</u>

The School Board anticipates that this deficit will be funded by excess revenues in future periods.

**REQUIRED SUPPLEMENTARY  
INFORMATION**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
General Fund

Budgetary Comparison Schedule  
Year Ended June 30, 2004  
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004				2003 Actual
	Budget		Actual	Variance Positive (Negative)	
	Original	Final			
<b>REVENUES</b>					
Parish sources:					
Ad valorem taxes	\$ 604,000	\$ 595,700	\$ 596,595	\$ 895	\$ 604,327
Sales taxes	3,600,000	3,947,000	4,927,310	980,310	3,576,615
Interest earnings	140,000	110,000	124,431	14,431	141,503
Other	<u>283,000</u>	<u>503,300</u>	<u>404,669</u>	<u>(98,631)</u>	<u>301,452</u>
Total parish sources	<u>4,627,000</u>	<u>5,156,000</u>	<u>6,053,005</u>	<u>897,005</u>	<u>4,623,897</u>
State sources:					
Equalization	18,516,484	18,555,826	18,234,301	(321,525)	18,086,959
Other	<u>1,040,650</u>	<u>1,684,550</u>	<u>1,480,588</u>	<u>(203,962)</u>	<u>1,007,632</u>
Total state sources	<u>19,557,134</u>	<u>20,240,376</u>	<u>19,714,889</u>	<u>(525,487)</u>	<u>19,094,591</u>
Federal sources	<u>77,000</u>	<u>399,900</u>	<u>375,764</u>	<u>(24,136)</u>	<u>292,771</u>
Total revenues	<u>24,261,134</u>	<u>25,796,276</u>	<u>26,143,658</u>	<u>347,382</u>	<u>24,011,259</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	12,023,200	12,077,525	12,424,560	(347,035)	11,984,067
Special education programs	1,636,600	2,381,200	2,259,665	121,535	1,671,499
Vocational education programs	748,000	878,500	866,788	11,712	798,285
Other instructional programs	445,290	582,390	422,393	159,997	351,363
Special programs	183,800	260,600	258,188	2,412	173,361
Adult and continuing education programs	176,450	156,950	134,958	21,992	189,868
Support services -					
Pupil support services	1,480,415	1,699,415	1,563,829	135,586	1,294,365
Instructional staff support services	973,510	1,298,610	1,202,433	96,177	891,163
General administration	2,094,522	2,502,022	2,619,253	(117,231)	2,127,453
School administration	1,494,140	1,605,140	1,439,820	165,320	1,493,245
Business services	156,028	156,028	152,635	3,393	146,535
Operation and maintenance of plant services	1,550,300	1,805,550	1,781,443	24,107	1,656,427
Student transportation services	1,931,300	2,032,600	1,976,521	56,079	1,911,465
Facilities acquisition and construction	1,426,400	1,316,400	1,525,211	(208,811)	932,959
Debt service	<u>200,000</u>	<u>125,000</u>	<u>89,689</u>	<u>35,311</u>	<u>97,734</u>
Total expenditures	<u>26,519,955</u>	<u>28,877,930</u>	<u>28,717,386</u>	<u>160,544</u>	<u>25,719,789</u>
Excess (deficiency) of revenues over expenditures	<u>(2,258,821)</u>	<u>(3,081,654)</u>	<u>(2,573,728)</u>	<u>507,926</u>	<u>(1,708,530)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from issuance of debt	-	2,000,000	2,000,000	-	2,275,000
Transfers in	1,275,000	1,261,000	1,321,903	60,903	1,348,437
Transfers out	<u>(325,000)</u>	<u>(325,000)</u>	<u>(82,104)</u>	<u>242,896</u>	<u>(82,814)</u>
Total other financing sources (uses)	<u>950,000</u>	<u>2,936,000</u>	<u>3,239,799</u>	<u>303,799</u>	<u>3,540,623</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(1,308,821)</u>	<u>(145,654)</u>	<u>666,071</u>	<u>811,725</u>	<u>1,832,093</u>
FUND BALANCE, BEGINNING	<u>10,593,616</u>	<u>10,593,616</u>	<u>10,593,616</u>	<u>-</u>	<u>8,761,523</u>
FUND BALANCE, ENDING	<u>\$9,284,795</u>	<u>\$ 10,447,962</u>	<u>\$11,259,687</u>	<u>\$ 811,725</u>	<u>\$ 10,593,616</u>



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Coushatta Tribe of Louisiana Community Grant Fund

Budgetary Comparison Schedule  
Year Ended June 30, 2004  
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004			Variance Positive (Negative)	2003 Actual
	Budget		Actual		
	Original	Final			
<b>REVENUES</b>					
Parish sources:					
Interest earnings	\$ -	\$ -	\$ 19,428	\$ 19,428	\$ 38,428
Grant revenue	<u>2,490,000</u>	<u>2,490,000</u>	<u>1,971,024</u>	<u>(518,976)</u>	<u>1,844,679</u>
Total parish sources	<u>2,490,000</u>	<u>2,490,000</u>	<u>1,990,452</u>	<u>(499,548)</u>	<u>1,883,107</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	1,250,000	1,250,000	735,102	514,898	486,443
Support services -					
General administration	-	-	-	-	242
Total expenditures	<u>1,250,000</u>	<u>1,250,000</u>	<u>735,102</u>	<u>514,898</u>	<u>486,685</u>
Excess of revenues over expenditures	1,240,000	1,240,000	1,255,350	15,350	1,396,422
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	<u>(1,240,000)</u>	<u>(1,240,000)</u>	<u>(1,327,678)</u>	<u>(87,678)</u>	<u>(1,250,132)</u>
Excess (deficiency) of revenues over expenditures and other uses	-	-	(72,328)	(72,328)	146,290
<b>FUND BALANCE, BEGINNING</b>	<u>2,631,507</u>	<u>2,631,507</u>	<u>2,631,507</u>	-	<u>2,485,217</u>
<b>FUND BALANCE, ENDING</b>	<u>\$2,631,507</u>	<u>\$ 2,631,507</u>	<u>\$ 2,559,179</u>	<u>\$ (72,328)</u>	<u>\$2,631,507</u>

**OTHER SUPPLEMENTARY INFORMATION**

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Governmental Funds

Combining Balance Sheet - By Fund Type  
June 30, 2004  
With Comparative Totals for June 30, 2003

	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	
	<u>2004</u>	<u>2003</u>	<u>2004</u>	<u>2003</u>	<u>2003</u>
ASSETS					
Cash and interest-bearing deposits	\$1,745,312	\$1,000,241	\$ 23,122	\$2,768,675	\$2,590,171
Investments	-	-	105,045	105,045	104,040
Receivables:					
Due from other funds	62,844	500	-	63,344	26,566
Due from other governmental agencies -					
State Department of Education	530,188	-	-	530,188	789,741
Other	-	-	-	-	471
Inventories, at cost	<u>24,646</u>	<u>-</u>	<u>-</u>	<u>24,646</u>	<u>23,427</u>
 TOTAL ASSETS	 <u>\$2,362,990</u>	 <u>\$1,000,741</u>	 <u>\$128,167</u>	 <u>\$3,491,898</u>	 <u>\$3,534,416</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 418,364	\$ -	\$ -	\$ 418,364	\$ 352,965
Due to other funds	563,970	45,958	12,646	622,574	829,473
Due to other governmental units	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,063</u>
Total liabilities	<u>982,334</u>	<u>45,958</u>	<u>12,646</u>	<u>1,040,938</u>	<u>1,298,501</u>
Fund balances:					
Reserved for inventory	24,646	-	-	24,646	23,427
Reserved for debt retirement	-	954,783	-	954,783	945,431
Designated for capital projects	-	-	115,521	115,521	114,571
Unreserved, undesignated	<u>1,356,010</u>	<u>-</u>	<u>-</u>	<u>1,356,010</u>	<u>1,152,486</u>
Total fund balances	<u>1,380,656</u>	<u>954,783</u>	<u>115,521</u>	<u>2,450,960</u>	<u>2,235,915</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$2,362,990</u>	 <u>\$1,000,741</u>	 <u>\$128,167</u>	 <u>\$3,491,898</u>	 <u>\$3,534,416</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type  
Year Ended June 30, 2004  
With Comparative Totals for Year Ended June 30, 2003

	Special Revenue	Debt Service	Capital Projects	Totals (Memorandum Only)	
				2004	2003
<b>REVENUES</b>					
Parish sources -					
Ad valorem taxes	\$ 1,190,628	\$1,288,114	\$ -	\$ 2,478,742	\$ 2,490,796
Other	304,439	4,879	950	310,268	324,102
State sources	369,052	-	-	369,052	362,908
Federal sources	<u>3,438,532</u>	<u>-</u>	<u>-</u>	<u>3,438,532</u>	<u>3,050,541</u>
Total revenues	<u>5,302,651</u>	<u>1,292,993</u>	<u>950</u>	<u>6,596,594</u>	<u>6,228,347</u>
<b>EXPENDITURES</b>					
Current:					
Instruction -					
Regular programs	42,307	-	-	42,307	46,871
Special education programs	661,170	-	-	661,170	541,249
Special programs	1,227,499	-	-	1,227,499	995,199
Support services -					
Instructional staff support services	253,653	-	-	253,653	228,665
General administration	61,434	46,269	-	107,703	104,463
School administration	348,526	-	-	348,526	368,959
Operation and maintenance of plant services	603,570	-	-	603,570	725,846
Non-instructional services -					
Food services	1,870,641	-	-	1,870,641	1,879,387
Facilities acquisition and construction	116,987	-	-	116,987	166,542
Debt service:					
Principal retirement	-	820,000	-	820,000	755,000
Interest and fiscal charges	-	417,372	-	417,372	464,571
Total expenditures	<u>5,185,787</u>	<u>1,283,641</u>	<u>-</u>	<u>6,469,428</u>	<u>6,276,752</u>
Excess (deficiency) of revenues over expenditures	<u>116,864</u>	<u>9,352</u>	<u>950</u>	<u>127,166</u>	<u>(48,405)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	118,380	-	-	118,380	82,814
Transfers out	<u>(30,501)</u>	<u>-</u>	<u>-</u>	<u>(30,501)</u>	<u>(98,305)</u>
Total other financing sources (uses)	<u>87,879</u>	<u>-</u>	<u>-</u>	<u>87,879</u>	<u>(15,491)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	204,743	9,352	950	215,045	(63,896)
FUND BALANCES, BEGINNING	<u>1,175,913</u>	<u>945,431</u>	<u>114,571</u>	<u>2,235,915</u>	<u>2,299,811</u>
FUND BALANCES, ENDING	<u>\$ 1,380,656</u>	<u>\$ 954,783</u>	<u>\$115,521</u>	<u>\$ 2,450,960</u>	<u>\$ 2,235,915</u>

## **NONMAJOR SPECIAL REVENUE FUNDS**

### **School District Maintenance Ward 1, No. 1, No. 3, No. 5, No. 25 and No. 4A Funds**

To account for the various school districts proceeds of ad valorem taxes levied for maintaining and improving schools within each district.

### **School Food Service Fund**

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

### **Title I of the Improving America's Schools Act (IASA)**

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

### **Title VI of the Improving America's Schools Act**

Title VI of the Improving America's Schools Act provides state allocated federal funds to local schools. Money is used in the public schools for high school discipline centers, for second language (French) instruction and for purchases of equipment. Money in the non-public schools is used to purchase textbooks and audio visual equipment.

### **Title II of the Education for Economic Security Act (EESA)**

A federally funded program to the School Board for projects which are designed to improve the skills of teachers and instruction in the area of mathematics, science, computer learning and foreign languages and increase the accessibility of such instruction to all students.

### **Special Education Fund**

To account for federal or state monies provided to extend and improve comprehensive educational programs for handicapped children and to provide a free, appropriate public education in the least restrictive environment to handicapped children.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Special Revenue Funds

Combining Balance Sheet  
June 30, 2004  
With Comparative Totals for June 30, 2003

	School District Maintenance					
	Ward 1	No. 1	No. 3	No. 5	No. 25	No. 4A
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 1,970	\$ 195,616	\$ 247,190	\$ 580,384	\$ 165,670	\$ 191,279
Receivables:						
Due from other funds	-	-	10,987	45,603	6,254	-
Due from other governmental units	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Inventories, at cost	-	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 1,970</u></b>	<b><u>\$ 195,616</u></b>	<b><u>\$ 258,177</u></b>	<b><u>\$ 625,987</u></b>	<b><u>\$ 171,924</u></b>	<b><u>\$ 191,279</u></b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts and other payables	\$ 14,308	\$ 7,882	\$ 6,072	\$ 24,092	\$ 15,758	\$ 14,447
Due to other funds	8,937	21,095	59,500	20,268	23,621	3,353
Due to other governmental units	-	-	-	-	-	-
<b>Total liabilities</b>	<b><u>23,245</u></b>	<b><u>28,977</u></b>	<b><u>65,572</u></b>	<b><u>44,360</u></b>	<b><u>39,379</u></b>	<b><u>17,800</u></b>
<b>Fund balances (deficit):</b>						
Reserved for inventory	-	-	-	-	-	-
Unreserved, undesignated (deficit)	<u>(21,275)</u>	<u>166,639</u>	<u>192,605</u>	<u>581,627</u>	<u>132,545</u>	<u>173,479</u>
<b>Total fund balances</b>	<b><u>(21,275)</u></b>	<b><u>166,639</u></b>	<b><u>192,605</u></b>	<b><u>581,627</u></b>	<b><u>132,545</u></b>	<b><u>173,479</u></b>
<b>Total liabilities and fund balances</b>	<b><u>\$ 1,970</u></b>	<b><u>\$ 195,616</u></b>	<b><u>\$ 258,177</u></b>	<b><u>\$ 625,987</u></b>	<b><u>\$ 171,924</u></b>	<b><u>\$ 191,279</u></b>

School Food Service	Improving America's Schools Act		Education For Economic Security Act	Special Education	Totals	
	Title I	Title VI	Title II		2004	2003
\$ 289,109	\$ 13,204	\$ 25	\$ -	\$ 60,865	\$1,745,312	\$1,576,105
-	-	-	-	-	62,844	26,566
-	239,339	7,938	48,556	234,355	530,188	789,741
-	-	-	-	-	-	471
<u>24,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,646</u>	<u>23,427</u>
<u>\$ 313,755</u>	<u>\$ 252,543</u>	<u>\$ 7,963</u>	<u>\$ 48,556</u>	<u>\$ 295,220</u>	<u>\$2,362,990</u>	<u>\$2,416,310</u>
\$ 151,885	\$ 44,579	\$ 971	\$ 7,768	\$ 130,602	\$ 418,364	\$ 352,965
6,834	207,964	6,992	40,788	164,618	563,970	771,369
-	-	-	-	-	-	116,063
<u>158,719</u>	<u>252,543</u>	<u>7,963</u>	<u>48,556</u>	<u>295,220</u>	<u>982,334</u>	<u>1,240,397</u>
24,646	-	-	-	-	24,646	23,427
<u>130,390</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,356,010</u>	<u>1,152,486</u>
<u>155,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,380,656</u>	<u>1,175,913</u>
<u>\$ 313,755</u>	<u>\$ 252,543</u>	<u>\$ 7,963</u>	<u>\$ 48,556</u>	<u>\$ 295,220</u>	<u>\$2,362,990</u>	<u>\$2,416,310</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2004  
With Comparative Totals for Year Ended June 30, 2003

	School District Maintenance					
	Ward 1	No. 1	No. 3	No. 5	No. 25	No. 4A
<b>Revenues:</b>						
Local sources -						
Ad valorem taxes	\$129,629	\$163,640	\$139,946	\$346,701	\$244,879	\$165,833
Rentals, leases, and royalties	-	-	-	-	-	-
Interest earnings	5	664	1,144	848	473	776
Food service	-	-	-	-	-	-
Other	-	-	-	-	276	30
State sources -						
Equalization	-	-	-	-	-	-
Other	3,568	-	2,189	22,169	16,178	3,423
Federal sources						
	-	-	-	-	-	-
Total revenues	<u>133,202</u>	<u>164,304</u>	<u>143,279</u>	<u>369,718</u>	<u>261,806</u>	<u>170,062</u>
<b>Expenditures:</b>						
Current -						
Instruction:						
Regular programs	10,206	2,550	7,212	11,187	6,760	4,392
Special education programs	-	-	-	-	-	-
Special programs	-	-	-	-	-	-
Support services:						
Instructional staff support services	-	-	-	-	-	-
General administration	8,682	5,304	4,443	22,694	13,182	7,129
School administration	70,258	31,822	27,115	99,210	68,508	51,613
Operation and maintenance of plant services	51,209	53,142	43,832	212,836	122,938	77,397
Non-instructional services:						
Food services	-	-	-	-	-	-
Facilities acquisition and construction	-	33,667	-	-	-	-
Total expenditures	<u>140,355</u>	<u>126,485</u>	<u>82,602</u>	<u>345,927</u>	<u>211,388</u>	<u>140,531</u>
Excess (deficiency) of revenues over expenditures	<u>(7,153)</u>	<u>37,819</u>	<u>60,677</u>	<u>23,791</u>	<u>50,418</u>	<u>29,531</u>
<b>Other financing sources (uses):</b>						
Transfers in	-	-	-	36,278	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,278</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(7,153)</u>	<u>37,819</u>	<u>60,677</u>	<u>60,069</u>	<u>50,418</u>	<u>29,531</u>
Fund balances, beginning	<u>(14,122)</u>	<u>128,820</u>	<u>131,928</u>	<u>521,558</u>	<u>82,127</u>	<u>143,948</u>
Fund balances (deficit), ending	<u>\$ (21,275)</u>	<u>\$166,639</u>	<u>\$192,605</u>	<u>\$581,627</u>	<u>\$132,545</u>	<u>\$173,479</u>



School Food Service	Improving America's Schools Act		Education for Economic Security Act	Special Education	Totals	
	Title I	Title VI	Title II		2004	2003
\$ -	\$ -	\$ -	\$ -	\$ -	\$1,190,628	\$1,183,990
-	-	-	-	-	-	75
883	-	-	-	-	4,793	7,064
294,124	-	-	-	-	294,124	302,795
5,216	-	-	-	-	5,522	7,675
-	-	-	-	-	-	-
321,525	-	-	-	-	321,525	321,525
-	-	-	-	-	47,527	41,383
<u>1,223,493</u>	<u>1,164,634</u>	<u>27,022</u>	<u>353,033</u>	<u>670,350</u>	<u>3,438,532</u>	<u>3,050,541</u>
<u>1,845,241</u>	<u>1,164,634</u>	<u>27,022</u>	<u>353,033</u>	<u>670,350</u>	<u>5,302,651</u>	<u>4,915,048</u>
-	-	-	-	-	42,307	46,871
-	-	-	-	661,170	661,170	541,249
-	851,962	26,625	348,912	-	1,227,499	995,199
-	253,653	-	-	-	253,653	228,665
-	-	-	-	-	61,434	58,366
-	-	-	-	-	348,526	368,959
-	42,216	-	-	-	603,570	725,846
1,870,641	-	-	-	-	1,870,641	1,879,387
83,320	-	-	-	-	116,987	150,742
<u>1,953,961</u>	<u>1,147,831</u>	<u>26,625</u>	<u>348,912</u>	<u>661,170</u>	<u>5,185,787</u>	<u>4,995,284</u>
<u>(108,720)</u>	<u>16,803</u>	<u>397</u>	<u>4,121</u>	<u>9,180</u>	<u>116,864</u>	<u>(80,236)</u>
82,102	-	-	-	-	118,380	82,814
-	(16,803)	(397)	(4,121)	(9,180)	(30,501)	(98,305)
<u>82,102</u>	<u>(16,803)</u>	<u>(397)</u>	<u>(4,121)</u>	<u>(9,180)</u>	<u>87,879</u>	<u>(15,491)</u>
(26,618)	-	-	-	-	204,743	(95,727)
<u>181,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,175,913</u>	<u>1,271,640</u>
<u>\$ 155,036</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,380,656</u>	<u>\$1,175,913</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual  
Governmental Fund Types - Nonmajor Special Revenue Funds  
Year Ended June 30, 2004  
With Comparative Actual Amounts for Year Ended June 30, 2003

	2004		Variance Favorable (Unfavorable)	2003 Actual
	Budget	Actual		
<b>Revenues:</b>				
Local sources	\$1,496,955	\$1,495,067	\$ (1,888)	\$1,501,599
State sources	368,750	369,052	302	362,908
Federal sources	3,670,315	3,438,532	(231,783)	3,050,541
Total revenues	<u>5,536,020</u>	<u>5,302,651</u>	<u>(233,369)</u>	<u>4,915,048</u>
<b>Expenditures:</b>				
Current -				
Instruction:				
Regular programs	42,700	42,307	393	46,871
Special education programs	661,153	661,170	(17)	541,249
Special programs	1,426,463	1,227,499	198,964	995,199
Support services:				
Instructional staff support	277,757	253,653	24,104	228,665
General administration	78,045	61,434	16,611	58,366
School administration	386,700	348,526	38,174	368,959
Operation and maintenance of plant services	658,956	603,570	55,386	725,846
Non-instructional services:				
Food services	1,860,010	1,870,641	(10,631)	1,879,387
Facilities acquisition and construction	94,000	116,987	(22,987)	150,742
Total expenditures	<u>5,485,784</u>	<u>5,185,787</u>	<u>299,997</u>	<u>4,995,284</u>
Excess (deficiency) of revenues over expenditures	<u>50,236</u>	<u>116,864</u>	<u>66,628</u>	<u>(80,236)</u>
<b>Other financing sources (uses):</b>				
Transfers in	83,000	118,380	35,380	82,814
Transfers out	(35,033)	(30,501)	4,532	(98,305)
Total other financing sources (uses)	<u>47,967</u>	<u>87,879</u>	<u>39,912</u>	<u>(15,491)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	98,203	204,743	106,540	(95,727)
Fund balances, beginning	<u>1,271,640</u>	<u>1,175,913</u>	<u>(95,727)</u>	<u>1,271,640</u>
Fund balances, ending	<u>\$1,369,843</u>	<u>\$1,380,656</u>	<u>\$ 10,813</u>	<u>\$1,175,913</u>

## **NONMAJOR DEBT SERVICE FUNDS**

### **School District - Ward I, No. 1, No. 3, No. 4, No. 5 and No. 25 Funds**

The debt service funds accumulate monies to pay outstanding bond issues of the respective school districts. The bonds are used to acquire and improve sites, school buildings, equipment, and furnishings. The debt issues are financed by a special property tax levy on property within the territorial limits of the appropriate school districts.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Debt Service Funds

Combining Balance Sheet  
June 30, 2004

With Comparative Totals for June 30, 2003

	School Districts					Totals		
	Ward 1	No. 1	No. 3	No. 4	No. 5	No. 25	2004	2003
<b>ASSETS</b>								
Cash and interest-bearing deposits	\$ 125,507	\$ 63,911	\$ 58,497	\$ 57,897	\$ 334,711	\$ 359,718	\$ 1,000,241	\$ 990,889
Due from other funds	-	-	-	-	500	-	500	-
Total assets	<u>\$ 125,507</u>	<u>\$ 63,911</u>	<u>\$ 58,497</u>	<u>\$ 57,897</u>	<u>\$ 335,211</u>	<u>\$ 359,718</u>	<u>\$ 1,000,741</u>	<u>\$ 990,889</u>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Due to other funds	\$ 6,254	\$ -	\$ 500	\$ 9,325	\$ 29,879	\$ -	\$ 45,958	\$ 45,458
Fund balances:								
Reserved for debt service	<u>119,253</u>	<u>63,911</u>	<u>57,997</u>	<u>48,572</u>	<u>305,332</u>	<u>359,718</u>	<u>954,783</u>	<u>945,431</u>
Total liabilities and fund balances	<u>\$ 125,507</u>	<u>\$ 63,911</u>	<u>\$ 58,497</u>	<u>\$ 57,897</u>	<u>\$ 335,211</u>	<u>\$ 359,718</u>	<u>\$ 1,000,741</u>	<u>\$ 990,889</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2004  
With Comparative Totals for Year Ended June 30, 2003

	School Districts			
	Ward 1	No. 1	No. 3	No. 4
<b>Revenues:</b>				
Local sources -				
Ad valorem taxes	\$246,142	\$77,334	\$82,242	\$ 82
Use of money and property -				
Interest earnings	<u>532</u>	<u>191</u>	<u>308</u>	<u>221</u>
Total revenues	<u>246,674</u>	<u>77,525</u>	<u>82,550</u>	<u>303</u>
<b>Expenditures:</b>				
Support services - general				
administration	8,558	3,172	3,178	-
Debt service -				
Principal retirement	145,000	55,000	55,000	-
Interest and fiscal charges	<u>71,993</u>	<u>26,683</u>	<u>25,488</u>	<u>-</u>
Total expenditures	<u>225,551</u>	<u>84,855</u>	<u>83,666</u>	<u>-</u>
Excess (deficiency) of revenues				
over expenditures	21,123	(7,330)	(1,116)	303
Fund balances, beginning	<u>98,130</u>	<u>71,241</u>	<u>59,113</u>	<u>48,269</u>
Fund balances, ending	<u>\$119,253</u>	<u>\$63,911</u>	<u>\$57,997</u>	<u>\$48,572</u>

School Districts		Totals	
No. 5	No. 25	2004	2003
\$496,163	\$386,151	\$1,288,114	\$1,306,806
<u>2,225</u>	<u>1,402</u>	<u>4,879</u>	<u>5,033</u>
<u>498,388</u>	<u>387,553</u>	<u>1,292,993</u>	<u>1,311,839</u>
18,844	12,517	46,269	46,097
340,000	225,000	820,000	755,000
<u>184,603</u>	<u>108,605</u>	<u>417,372</u>	<u>464,571</u>
<u>543,447</u>	<u>346,122</u>	<u>1,283,641</u>	<u>1,265,668</u>
(45,059)	41,431	9,352	46,171
<u>350,391</u>	<u>318,287</u>	<u>945,431</u>	<u>899,260</u>
<u>\$305,332</u>	<u>\$359,718</u>	<u>\$ 954,783</u>	<u>\$ 945,431</u>

## **NONMAJOR CAPITAL PROJECTS FUNDS**

### **School District - Ward I, No. 1, No. 3 and No. 5 Funds**

The capital project funds account for district-wide construction and improvements of public school facilities. Financing is provided by the proceeds from the sale of general obligation bonds.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Capital Project Funds

Combining Balance Sheet  
June 30, 2004  
With Comparative Totals for June 30, 2003

	School Districts				Totals	
	Ward 1	No. 1	No. 3	No. 5	2004	2003
<b>ASSETS</b>						
Cash and interest-bearing deposits	\$ 7,387	\$ 8,453	\$ 6,687	\$ 595	\$ 23,122	\$ 23,177
Investments	-	-	-	105,045	105,045	104,040
Total assets	<u>\$ 7,387</u>	<u>\$ 8,453</u>	<u>\$ 6,687</u>	<u>\$ 105,640</u>	<u>\$ 128,167</u>	<u>\$ 127,217</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	6,646	6,000	12,646	12,646
Total liabilities	-	-	6,646	6,000	12,646	12,646
<b>Fund balances:</b>						
Designated	<u>7,387</u>	<u>8,453</u>	<u>41</u>	<u>99,640</u>	<u>115,521</u>	<u>114,571</u>
Total liabilities and fund balances	<u>\$ 7,387</u>	<u>\$ 8,453</u>	<u>\$ 6,687</u>	<u>\$ 105,640</u>	<u>\$ 128,167</u>	<u>\$ 127,217</u>



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Nonmajor Capital Project Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
Year Ended June 30, 2004  
With Comparative Totals for Year Ended June 30, 2003

	School Districts				Totals	
	Ward 1	No. 1	No. 3	No. 5	2004	2003
Revenues:						
Local sources-						
Interest earnings	\$ (44)	\$ (40)	\$ 26	\$ 1,008	\$ 950	\$ 1,460
Expenditures:						
Facilities acquisition and construction	-	-	-	-	-	15,800
Excess (deficiency) of revenues over expenditures	(44)	(40)	26	1,008	950	(14,340)
Fund balances, beginning	<u>7,431</u>	<u>8,493</u>	<u>15</u>	<u>98,632</u>	<u>114,571</u>	<u>128,911</u>
Fund balances, ending	<u>\$ 7,387</u>	<u>\$ 8,453</u>	<u>\$ 41</u>	<u>\$ 99,640</u>	<u>\$ 115,521</u>	<u>\$ 114,571</u>

## **FIDUCIARY FUNDS**

### **AGENCY FUNDS**

#### **School Activity Funds**

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

#### **Sales Tax Collection Fund**

To account for the collection and distribution of sales and use taxes collected by the School Board on its behalf and on the behalf of the Allen Parish Police Jury and other taxing authorities within Allen Parish.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Fiduciary Funds  
Agency Funds

Combining Statement of Fiduciary Assets and Liabilities  
June 30, 2004  
With Comparative Totals for June 30, 2003

	<u>School Activity Funds</u>	<u>Sales Tax Collection Fund</u>	<u>Totals</u>	
			2004	2003
<b>ASSETS</b>				
Cash and interest-bearing deposits	<u>\$484,066</u>	<u>\$190,738</u>	<u>\$674,804</u>	<u>\$621,176</u>
<b>LIABILITIES</b>				
<b>Liabilities:</b>				
Due to other governmental units	\$ -	\$190,738	\$190,738	\$196,818
School activity funds payable	<u>484,066</u>	<u>-</u>	<u>484,066</u>	<u>424,358</u>
<b>Total liabilities</b>	<u>\$484,066</u>	<u>\$190,738</u>	<u>\$674,804</u>	<u>\$621,176</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Agency Fund  
School Activity Funds

Schedule of Changes in Deposits Due to Others  
Year Ended June 30, 2004

School	Balance July 1, 2003	Additions	Deletions	Balance June 30, 2004
Elizabeth High	\$ 27,097	\$ 132,590	\$ 139,213	\$ 20,474
Fairview High	33,337	125,403	121,421	37,319
Kinder Elementary	69,201	112,405	117,663	63,943
Kinder High	62,749	185,043	165,131	82,661
Kinder Middle	38,879	96,066	84,417	50,528
Oakdale Elementary	51,055	94,904	66,178	79,781
Oakdale Junior High	28,344	104,515	109,483	23,376
Oakdale High	25,003	131,062	125,516	30,549
Oberlin Elementary	32,628	83,254	82,355	33,527
Oberlin High	46,532	182,300	170,942	57,890
Reeves High	9,533	85,330	90,845	4,018
 Total balances	 <u>\$424,358</u>	 <u>\$1,332,872</u>	 <u>\$ 1,273,164</u>	 <u>\$ 484,066</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana  
Agency Fund  
Sales Tax Collection Fund

Schedule of Changes in Deposit Balances  
Years Ended June 30, 2004 and 2003

	<u>2004</u>	<u>2003</u>
Deposits, beginning	\$ <u>196,818</u>	\$ <u>290,426</u>
Additions:		
Sales tax collections	8,234,148	6,688,488
Use of money and property - interest earnings	<u>1,150</u>	<u>266</u>
Total additions	<u>8,235,298</u>	<u>6,688,754</u>
 Total	 <u>8,432,116</u>	 <u>6,979,180</u>
Reductions:		
Transfers to -		
General Fund:		
Sales tax	4,202,990	3,576,646
Collection fees	60,824	60,549
Interest earnings	23	180
Other taxing authorities	3,950,557	3,083,323
Sales tax audit fees and commissions	<u>26,984</u>	<u>61,664</u>
Total reductions	<u>8,241,378</u>	<u>6,782,362</u>
Deposits, ending	<u>\$ 190,738</u>	<u>\$ 196,818</u>

**COMPLIANCE, INTERNAL CONTROL**

**AND**

**OTHER GRANT INFORMATION**

# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Conrad O. Chapman, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*

P.O. Box 539  
Oberlin, LA 70655

Phone (337) 639-4737  
Fax (337) 639-4568

WEB SITE:  
WWW.KCSRCPAS.COM

Robert S. Carter, CPA  
Allen J. LaBry, CPA  
Harry J. Clostio, CPA  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA  
Cheryl L. Bartley, CPA, CVA

MEMBER OF:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

\* A Professional Accounting Corporation

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

Mr. Michael Doucet, Superintendent,  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Allen Parish School Board, (the School Board) as of and for the year ended June 30, 2004, which collectively comprise the School Board's basic financial statements and have issued our report thereon dated December 17, 2004. 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.

### 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 one instance of noncompliance that is required to be reported under Government Auditing Standards and which is described in the accompanying summary schedule of current and prior year audit findings and corrective action plan as item 04-1(C).

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Allen Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain 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 summary schedule of current and prior year audit findings and corrective action plan as item 04-2(IC).

183 South Beadle Road  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

133 East Waddil  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

408 W. Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 believe the reportable condition described in the accompanying summary schedule of current and prior year audit findings and corrective action plan is a material weakness.

This report is intended for the information of the School Board, the School Board's 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. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
December 17, 2004



# KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
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Cheryl L. Bartley, CPA, CVA

MEMBER OF:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

\* A Professional Accounting Corporation

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

Mr. Michael Doucet, Superintendent,  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

### Compliance

We have audited the compliance of the Allen Parish School Board (the School Board), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2004. The School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the 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 A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School Board's compliance with those requirements.

In our opinion, the Allen Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2004.

183 South Beadle Road  
Lafayette, LA 70508  
Phone (337) 232-4141  
Fax (337) 232-8660

113 East Bridge Street  
Breaux Bridge, LA 70517  
Phone (337) 332-4020  
Fax (337) 332-2867

133 East Waddill  
Marksville, LA 71351  
Phone (318) 253-9252  
Fax (318) 253-8681

1234 David Drive, Suite 105  
Morgan City, LA 70380  
Phone (985) 384-2020  
Fax (985) 384-3020

408 W. Cotton Street  
Ville Platte, LA 70586  
Phone (337) 363-2792  
Fax (337) 363-3049

332 W. Sixth Avenue  
Oberlin, LA 70655  
Phone (337) 639-4737  
Fax (337) 639-4568

200 South Main Street  
Abbeville, LA 70510  
Phone (337) 893-7944  
Fax (337) 893-7946

### 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 A-133.

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

This report is intended for the information of the School Board, the School Board's 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. However, this report is a matter of public record and its distribution is not limited.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin, Louisiana  
December 17, 2004

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2004

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 2004	CFDA Number	Revenue Recognized	Expenditures
<b>UNITED STATES DEPARTMENT OF AGRICULTURE</b>				
Passed through Louisiana Department of Agriculture and Forestry:				
Food Distribution Program	N/A	10.550	\$ 105,217	\$ 103,998
Passed through Louisiana Department of Education:				
National School Breakfast Program *	N/A	10.553	282,662	282,662
National School Lunch Program *	N/A	10.555	835,614	835,614
Total United States Department of Agriculture			<u>1,223,493</u>	<u>1,222,274</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>				
Passed through Louisiana Department of Education:				
Adult Education - State Grant Program	280344-02-C	84.002	54,925	54,925
IASA Title I	04-T1-02	84.010	1,034,125	1,034,125
IASA Title I Carryover	03-T1-02 c/o 2004	84.010	130,509	130,509
Special Education - IDEA - Part B *	28-04-B1-02	84.027	642,368	642,368
Special Education - Preschool	28-04-P1-02	84.173	27,982	27,982
Title II, Part A, Teacher and Principal Training & Recruiting Fund	04-50-02	84.367	280,674	280,674
Title II, Part A, Teacher and Principal Training & Recruiting Fund - Carryover	03-50-02 c/o 2004	84.281	72,359	72,359
IASA Title VI - Innovation Education Program Strategies	04-80-02	84.298	23,659	23,659
IASA Title VI - Innovation Education Program Strategies - Carryover	03-80-02 c/o 2004	84.298	3,363	3,363
Enhancing Education Through Technology	280449-02	84.318	33,342	33,342
Enhancing Education Through Technology - Carryover	0349-02 c/o 2004	84.318	4,159	4,159
Rural Education Achievement Program *	04-RE-02	84.358	64,668	64,668
Rural Education Achievement Program - Carryover*	03-RE-02 c/o 2004	84.358	85,600	85,600
Vocational Education - Basic Grants to States	28040202	84.048	55,107	55,107
Safe and Drug Free Schools and Communities	04-70-02	84.186	40,554	40,554
Safe and Drug Free Schools and Communities - Carryover	03-70-02 c/o 2004	84.186	10,906	10,906
Total United States Department of Education			<u>2,564,300</u>	<u>2,564,300</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Louisiana Department of Education:				
Pre-GED/Skills Option Program	280436 02	93.558	26,503	26,503
Total United States Department of Health and Human Services			<u>26,503</u>	<u>26,503</u>
Total federal financial assistance			<u>\$ 3,814,296</u>	<u>\$ 3,813,077</u>

\*Indicates grants regarded as major federal financial assistance programs.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Notes to Schedule of Expenditures of Federal Awards  
Year Ended June 30, 2004

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Allen Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the basic financial statements for the year ended June 30, 2004. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2004, the School Board had \$24,646 of commodities inventory remaining.

(3) Relationship to Fund Financial Statements

Federal financial assistance revenues are reported in the Allen Parish School Board's fund financial statements as follows:

*From Federal Sources:*

General Fund	\$ 375,764
Special Revenue Funds	<u>3,438,532</u>
Total	<u>\$ 3,814,296</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2004

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the basic financial statements.
2. One reportable condition in internal control was disclosed by the audit of the basic financial statements. The reportable condition was considered to be a material weakness.
3. There was one material instance of noncompliance.
4. No reportable conditions in internal control over the major programs were disclosed by the audit of the basic financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no findings required to be reported under Section 510(a) of Circular A-133.
7. The following programs were considered to be major programs: Special Education IDEA-Part B, National School Breakfast Program, National School Lunch Program, Rural Education Achievement Program, and Rural Education Achievement Program Carryover.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did not qualify as a low-risk auditee under Section 530 of Circular A-133.

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

A. Compliance Findings –

See Compliance Finding 04-1 (C) on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

B. Internal Control Findings –

See Internal Control Finding 04-2 (IC) on the Summary Schedule of Current and Prior Year Audit Findings and Corrective Action Plan.

(continued)

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Schedule of Findings and Questioned Costs (Continued)  
Year Ended June 30, 2004

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

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

Summary Schedule of Current and Prior Year Audit Findings  
and Corrective Action Plan  
Year Ended June 30, 2004

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Occurred</u>	<u>Description of Finding</u>	<u>Corrective Action Taken</u>	<u>Corrective Action Planned</u>	<u>Name of Contact Person</u>	<u>Anticipated Date of Completion</u>
<u>CURRENT YEAR (6/30/03) --</u>						
<u>Compliance</u>						
<u>04-1(C)</u>	2004	The School Board was in noncompliance with Louisiana Revised Statute 39:1310 of the Louisiana Local Government Budget Act when total revenues in the Coushatta Tribe of Louisiana Community Grant Fund failed to meet budgeted revenues by five percent.	Yes	The School Board concurs with this finding and will more closely monitor revenues.	Wilfred Bourne, Business Manager	06/30/05
<u>Internal Control</u>						
<u>04-2(IC)</u>	1992	Due to the small number of employees, the School Board did not have adequate segregation of functions within the accounting system.	No	The School Board reviews its internal control structure on an on-going basis and will make improvements necessary to achieve greater segregation of duties in its accounting system where possible after determining the cost/benefit factors.	Wilfred Bourne, Business Manager	N/A
<u>PRIOR YEAR (6/30/02) --</u>						
<u>Internal Control:</u>						
<u>03-1(IC)</u>	1992	Due to the small number of employees, the School Board did not have adequate segregation of functions within the accounting system.	No	The School Board reviews its internal control structure on an on-going basis and will make improvements necessary to achieve greater segregation of duties in its accounting system where possible after determining the cost/benefit factors.	Wilfred Bourne, Business Manager	N/A

**ALLEN PARISH SCHOOL BOARD**

**SPECIAL AGREED-UPON PROCEDURES  
REPORT ON SCHOOL BOARD  
PERFORMANCE MEASURES**

**Fiscal Year Ended June 30, 2004**



**KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA\*  
Russell F. Champagne, CPA\*  
Victor R. Slaven, CPA\*  
Conrad O. Chapman, CPA\*  
P. Troy Courville, CPA\*  
Gerald A. Thibodeaux, Jr., CPA\*

P.O. Box 539  
Oberlin, LA 70655

Phone (337) 639-4737  
Fax (337) 639-4568

WEB SITE:  
WWW.KCSRPCAS.COM

Allen J. LaBry, CPA  
Harry J. Clostio, CPA  
Penny Angelle Scruggins, CPA  
Christine L. Cousin, CPA  
Mary T. Thibodeaux, CPA  
Kelly M. Doucet, CPA  
Kenneth J. Rachal, CPA  
Cheryl L. Bartley, CPA  
Robert S. Carter, CPA

MEMBER OF:  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

\* A Professional Accounting Corporation

Mr. Michael K. Doucet, Superintendent  
and Members of the Allen Parish School Board  
Oberlin, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Allen Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Allen Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. 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 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.

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

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

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.

There were no exceptions noted.

183 South Beadle Road  
Lafayette, LA 70508  
Phone (337) 232-4141  
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Phone (337) 363-2792  
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Fax (337) 893-7946

**II. Education Levels of Public School Staff (Schedule 2)**

2. 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 1st.

There were no exceptions noted.

3. 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.

There were no exceptions noted.

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

There were no exceptions noted.

**III. Number and Type of Public Schools (Schedule 3)**

5. We obtained a list of schools by type as reported on the schedule. We compared the list to the schools and grade levels as reported on the Title 1 Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

There were no exceptions noted.

**IV. 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 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

There were no exceptions noted.

**V. Public Staff Data (Schedule 5)**

7. We obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC or rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.

There were no exceptions noted.

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

There were no exceptions noted.

**VI. 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 10 classes to the October 1st roll books for those classes and determined if the class was properly classified on the schedule.

There were no exceptions noted.

**VII. 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 Allen Parish School Board.

There were no exceptions noted.

**VIII. 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 Allen Parish School Board.

There were no exceptions noted.

**IX. The Iowa Tests (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 Allen Parish School Board.

There were no exceptions noted.

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 Allen 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.

***Kolder, Champagne, Slaven & Company, LLC***  
Certified Public Accountants

Oberlin Louisiana  
December 15, 2004

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 1

General Fund Instructional and Support Expenditures  
and Certain Local Revenue Sources  
For the Year Ended June 30, 2004

**General Fund Instructional and Equipment Expenditures**

General fund instructional expenditures:		
Teacher and student interaction activities:		
Classroom teacher salaries	\$11,515,540	
Other instructional staff activities	906,164	
Employee benefits	2,944,022	
Purchased professional and technical services	56,630	
Instructional materials and supplies	735,206	
Instructional equipment	<u>102,804</u>	
Total teacher and student interaction activities		\$16,260,366
Other instructional activities		62,269
Pupil support activities	1,563,829	
Less: Equipment for pupil support activities	<u>-</u>	
Net pupil support activities		1,563,829
Instructional staff services	1,202,433	
Less: Equipment for instructional staff services	<u>-</u>	
Net instructional staff services		<u>1,202,433</u>
Total general fund instructional expenditures		<u>\$19,088,897</u>
Total general fund equipment expenditures		<u>\$ 228,365</u>

**Certain Local Revenue Sources**

Local taxation revenue:		
Constitutional ad valorem taxes		\$ 273,493
Renewable ad valorem Tax		323,102
Debt Service ad valorem Tax		-
Up to 1% of collections by the Sheriff on taxes other than school taxes		-
Sales and use taxes		<u>4,927,310</u>
Total local taxation revenue		<u>\$ 5,523,905</u>
Local earnings on investment in real property:		
Earnings from 16th section property		\$ 28
Earnings from other real property		<u>-</u>
Total local earnings on investment in real property		<u>\$ 28</u>
State revenue in lieu of taxes:		
Revenue sharing - constitutional tax		\$ 24,915
Revenue sharing - other taxes		24,858
Revenue sharing - excess portion		-
Other revenue in lieu of taxes		<u>-</u>
Total state revenue in lieu of taxes		<u>\$ 49,773</u>
Nonpublic textbook revenue		<u>\$ -</u>
Nonpublic transportation revenue		<u>\$ -</u>

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 2

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

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a bachelor's degree	-	-	-	-	-	-	-	-
Bachelor's degree	281	82.89%	-	-	-	-	-	-
Master's degree	37	10.91%	-	-	12	54.55%	-	-
Master's degree + 30	19	5.60%	-	-	8	36.36%	-	-
Specialist in education	2	0.59%	-	-	2	9.09%	-	-
Ph. D. or Ed. D.	-	-	-	-	-	-	-	-
Total	339	100.00%	0	0.00%	22	100.00%	-	-

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 3

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

Type	Number
Elementary	3
Middle/Junior High	2
Secondary	3
Combination	4
Total	12

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 4

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

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant principals	-	-	-	2	1	2	5	10
Principals	-	-	-	-	3	3	6	12
Classroom teachers	51	37	103	50	38	19	41	339
Total	51	37	103	52	42	24	52	361



ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 5

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

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average classroom teachers' salary including extra compensation	31,099	30,966
Average classroom teachers' salary excluding extra compensation	30,656	30,542
Number of teacher full-time equivalents (FTEs) used in computation of average salaries	339	332

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

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 6

Class Size Characteristics  
As of October 1, 2003

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	66.7	94.0	25.5	36.0	7.8	11	-	-
Elementary activity classes	65.0	26.0	5.0	2.0	-	-	30.0	12.0
Middle/Junior High	50.7	105.0	42.0	87.0	7.3	15.0	-	-
Middle/Junior High activity classes	34.2	13.0	29.0	11.0	26.3	10.0	10.5	4.0
High	72.3	243.0	23.8	80.0	3.9	13.0	-	-
High activity classes	73.6	39.0	18.9	10.0	3.8	2.0	3.8	2.0
Combination	83.1	261.0	15.0	47.0	1.9	6.0	-	-
Combination activity classes	27.0	10.0	37.8	14.0	24.3	9.0	10.8	4.0

Note: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 students and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 7

Louisiana Educational Assessment Program (LEAP) for the 21st Century  
For the Year Ended June 30, 2004

District Achievement Level Results	English Language Arts						Mathematics					
	2004		2003		2002		2004		2003		2002	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	15	5	1	-	12	4	13	4	9	3	12	4
Mastery	73	22	39	12	68	21	58	18	51	16	43	13
Basic	144	44	174	55	138	42	152	46	172	55	141	43
Approaching basic	59	18	79	25	80	24	69	21	62	20	86	26
Unsatisfactory	36	11	21	7	33	10	35	11	20	6	49	15
Total	327		314		331		327		314		331	

District Achievement Level Results	Science						Social Studies					
	2004		2003		2002		2004		2003		2002	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	3	1	2	1	1	-	1	-	-	-	2	1
Mastery	64	18	35	12	49	14	22	6	18	6	32	9
Basic	141	40	107	35	141	40	173	49	143	47	171	48
Approaching basic	100	28	117	38	116	33	95	27	98	32	101	29
Unsatisfactory	48	13	43	14	43	12	65	18	45	15	48	14
Total	356		304		350		356		304		354	

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 8

The Graduation Exit Exam for the 21st Century  
For the Year Ended June 30, 2004

District Achievement Level Results	English Language Arts						Mathematics					
	2004		2003		2002		2004		2003		2002	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	-	-	1	-	3	1	14	5	13	5	10	4
Mastery	54	18	15	5	29	11	42	14	30	10	38	14
Basic	131	43	130	46	114	44	125	40	134	47	96	35
Approaching basic	67	22	71	25	72	28	60	19	43	15	50	18
Unsatisfactory	54	18	64	23	39	15	68	22	66	23	79	29
Total	306		281		257		309		286		273	

District Achievement Level Results	Science						Social Studies					
	2004		2003		2002		2004		2003		2002	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	5	2	2	1	3	1	-	-	1	-	-	-
Mastery	42	19	26	12	34	13	12	5	15	7	12	5
Basic	86	38	102	46	103	39	106	47	103	47	110	42
Approaching basic	69	30	48	22	58	22	62	27	62	28	73	28
Unsatisfactory	25	11	42	19	65	25	47	21	39	18	68	26
Total	227		220		263		227		220		263	

ALLEN PARISH SCHOOL BOARD  
Oberlin, Louisiana

SCHEDULE 9

The IOWA Tests  
For the Year Ended June 30, 2004

	Composite		
	2004	2003	2002
Test of basic skills (ITBS)			
Grade 3	66	61	57
Grade 5	58	58	47
Grade 6	52	47	54
Grade 7	51	51	49
Tests of educational development (ITED)			
Grade 9	50	52	46

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.