

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND  
AUDITOR'S REPORT**

**As of And For the Year Ended June 30, 2002  
With Supplemental Information Schedules**

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 2/26/03

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

General Purpose Financial Statements  
As of and For the Year Ended  
June 30, 2002

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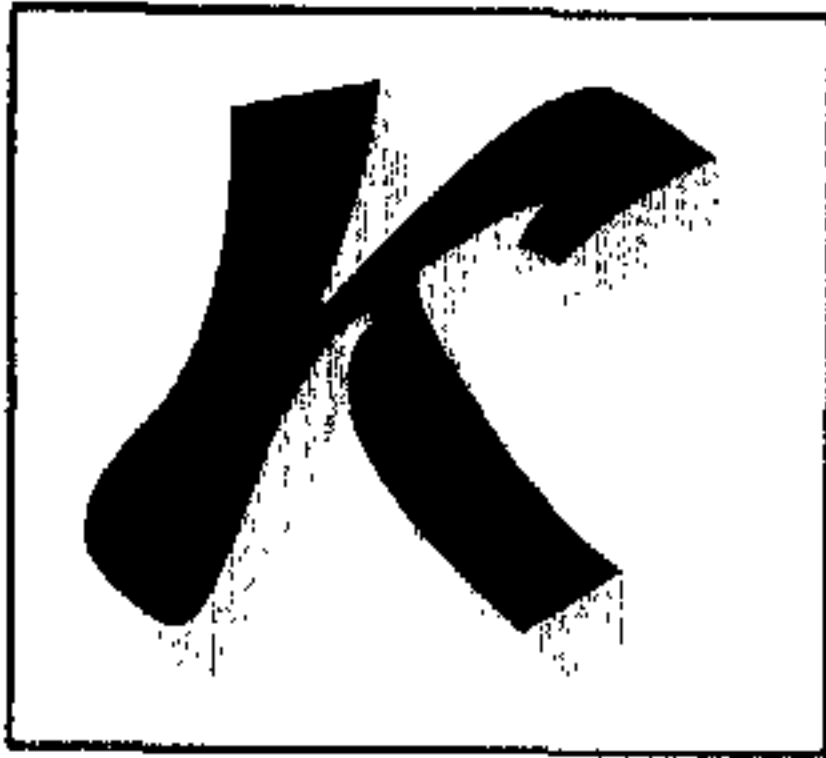
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**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue      Alexandria, LA 71301  
Ph: (318) 445-9855      Fax: (318) 445-9882

**INDEPENDENT AUDITOR'S REPORT**

December 17, 2002

Catahoula Parish School Board  
Harrisonburg, Louisiana

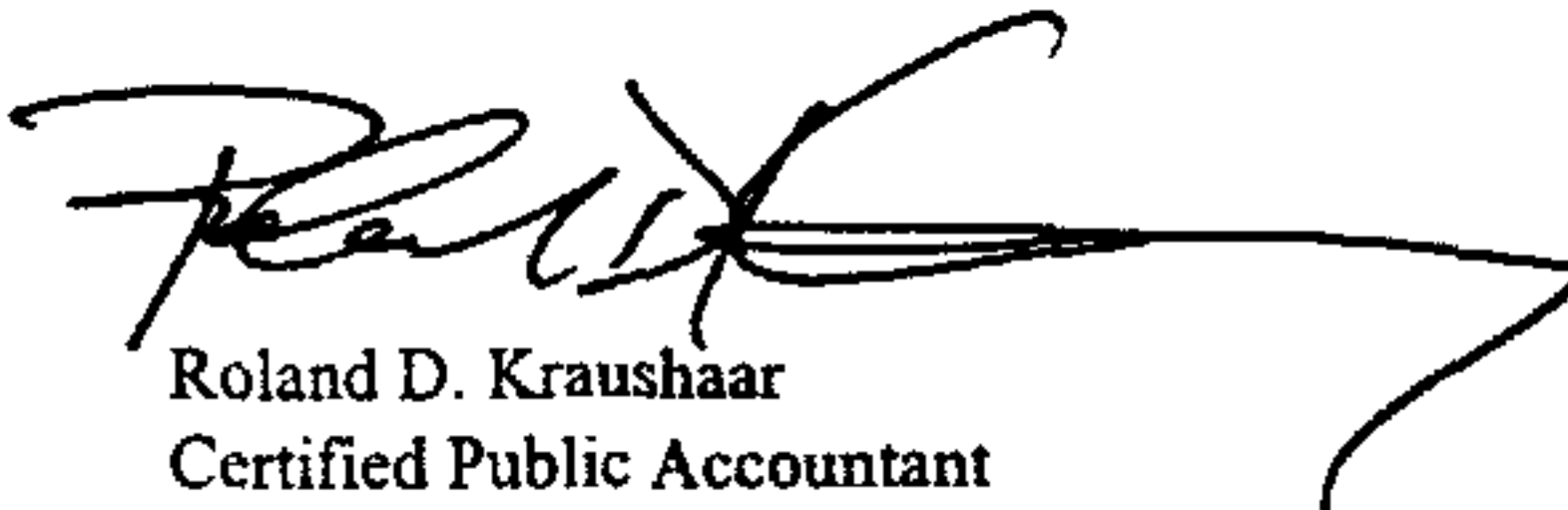
I have audited the accompanying general purpose financial statements of the Catahoula Parish School Board for the year ended June 30, 2002, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Catahoula Parish School Board as of June 30, 2002, and the results of operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued a report dated December 17, 2002, on my consideration of Catahoula Parish School Board's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

  
Roland D. Kraushaar  
Certified Public Accountant

CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2002

GOVERNMENTAL FUND TYPE

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,961,069	\$ 572,244	\$ 440,771
Due from other funds	464,389	-	-
Due from federal government	-	12,602	-
Due from state government	47,842	480,945	-
Inventory	-	17,652	-
Accounts receivable	4,865	46,713	3,053
Land, buildings, furniture and equipment	-	-	-
Amounts available in the debt service funds	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 3,478,165</u>	<u>\$ 1,130,156</u>	<u>\$ 443,824</u>
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
Due to other funds	\$ 82,828	\$ 381,561	\$ -
Due to state	-	-	-
Accounts payable	13,288	8,917	-
Salaries and benefits payable	1,087,151	120,864	-
Compensated absences payable	-	-	-
Deposits due others	-	-	-
Certificates of indebtedness payable	-	-	-
Bonds payable	-	-	-
Other liabilities	85	-	-
<b>TOTAL LIABILITIES</b>	<u>\$ 1,183,352</u>	<u>\$ 511,342</u>	<u>\$ -</u>
<b>FUND EQUITY</b>			
Investments in general fixed assets	\$ -	\$ -	\$ -
Fund balances:			
Reserved for debt service	-	-	-
Reserved for workers compensation	250,039	-	-
Reserved for casualty insurance	100,000	-	-
Unreserved:			
Designated for:			
Medicaid	26,242	-	-
Undesignated	\$ 1,918,532	\$ 618,814	\$ 443,824
<b>TOTAL FUND EQUITY</b>	<u>\$ 2,294,813</u>	<u>\$ 618,814</u>	<u>\$ 443,824</u>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 3,478,165</u>	<u>\$ 1,130,156</u>	<u>\$ 443,824</u>

The accompanying notes are an integral part of this statement.

## STATEMENT A

<u>FIDUCIARY FUND TYPE- SCHOOL ACTIVITY FUND</u>	<u>ACCOUNT GROUPS</u>		<u>TOTAL (MEMORANDUM ONLY)</u>
	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	
\$ 168,678	\$ -	\$ -	\$ 4,142,762
-	-	-	464,389
-	-	-	12,602
-	-	-	528,787
-	-	-	17,652
-	-	-	54,631
-	7,827,579	-	7,827,579
-	-	443,824	443,824
-	-	2,264,668	2,264,668
<u>\$ 168,678</u>	<u>\$ 7,827,579</u>	<u>\$ 2,708,492</u>	<u>\$ 15,756,894</u>
\$ -	\$ -	\$ -	\$ 464,389
-	-	-	-
-	-	-	22,205
-	-	-	1,208,015
-	-	397,037	397,037
168,678	-	-	168,678
-	-	191,455	191,455
-	-	2,120,000	2,120,000
-	-	-	85
<u>\$ 168,678</u>	<u>\$ -</u>	<u>\$ 2,708,492</u>	<u>\$ 4,571,864</u>
\$ -	\$ 7,827,579	\$ -	\$ 7,827,579
-	-	-	-
-	-	-	100,000
-	-	-	-
-	-	-	26,242
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,981,170</u>
<u>\$ -</u>	<u>\$ 7,827,579</u>	<u>\$ -</u>	<u>\$ 11,185,030</u>
<u>\$ 168,678</u>	<u>\$ 7,827,579</u>	<u>\$ 2,708,492</u>	<u>\$ 15,756,894</u>

CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
GOVERNMENTAL FUND TYPE

STATEMENT B

Combined Statement of Revenues Expenditures, and Changes in Fund Balance for the Year Ended June 30, 2002

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>REVENUES</b>				
Local sources:				
Ad valorem taxes	\$ 299,601	\$ 310,570	\$ 479,668	\$ 1,089,839
Sales taxes	1,424,184	-	-	1,424,184
Tuition	8,400	-	-	8,400
Fees, charges, and commissions for services	-	129,407	-	129,407
Use of money and property - interest earnings	153,061	8,276	11,344	172,681
Other	22,356	157,702	-	180,058
State sources:				
Unrestricted grants-in-aid	7,644,901	233,769	-	
Restricted grants-in-aid	141,654	243,553	565	385,772
Federal sources:				
Restricted grants-in-aid - subgrants	580	2,170,503	-	2,171,083
<b>TOTAL REVENUES</b>	<b>\$ 9,694,737</b>	<b>\$ 3,253,780</b>	<b>\$ 491,577</b>	<b>\$ 13,440,094</b>
<b>EXPENDITURES</b>				
Current				
Education:				
Regular programs	\$ 4,283,149	\$ 537,997	\$ -	\$ 4,821,146
Special education programs	956,039	59,610	-	1,015,649
Vocational education programs	542,759	36,229	-	578,988
Other instructional programs	140,344	13,997	-	154,341
Special programs	6,598	540,694	-	547,292
Adult education programs	218	-	-	218
Support services:				
Pupil support	435,684	91,058	-	526,742
Instructional staff support	464,133	581,602	-	1,045,735
General administration	334,877	12,810	16,060	363,747
School administration	616,205	34,240	-	650,445
Business administration	307,923	2,750	-	310,673
Plant services	749,522	252,111	-	1,001,633
Student transportation	896,146	9,896	-	906,042
Central services	36,289	2,130	-	38,419
Food services	50,990	894,109	-	945,099
Community service programs	989	44,354	-	45,343
Capital outlay - Facilities acquisition and construction services	84,169	128,126	-	212,295
Debt service	564	2,982	458,692	462,238
<b>TOTAL EXPENDITURES</b>	<b>\$ 9,906,598</b>	<b>\$ 3,244,695</b>	<b>\$ 474,752</b>	<b>\$ 13,626,045</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (211,861)</b>	<b>\$ 9,085</b>	<b>\$ 16,825</b>	<b>\$ (185,951)</b>

The accompanying notes are an integral part of this statement.



CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
GOVERNMENTAL FUND TYPE

STATEMENT B

Combined Statement of Revenues Expenditures, and Changes in Fund Balance for the Year Ended June 30, 2002

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of Assets	\$ -	\$ -	\$ -	\$ -
Proceeds of borrowing	-	195,000	-	195,000
Indirect cost transfers in	90,514	-	-	90,514
Indirect cost transfers out	-	(90,514)	-	(90,514)
Operating transfers in	12,805	-	-	12,805
Operating transfers out	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>\$ 103,319</u>	<u>\$ 104,486</u>	<u>\$ -</u>	<u>\$ 207,805</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	 <u>\$ (108,542)</u>	 <u>\$ 113,571</u>	 <u>\$ 16,825</u>	 <u>\$ 21,854</u>
 <b>UNRESERVED FUND BALANCES AT BEGINNING OF YEAR</b>	 \$ 2,033,708	 \$ 514,783	 \$ 426,999	 \$ 2,975,490
<b>PRIOR PERIOD ADJUSTMENT</b>	(1,727)	(9,540)	-	(11,267)
<b>TRANSFERS TO RESERVED FUNDS</b>	(4,907)	-	-	(4,907)
<b>TRANSFERS FROM RESERVED FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <b>UNDESIGNATED BALANCES AT END OF YEAR</b>	 <u>\$ 1,918,532</u>	 <u>\$ 618,814</u>	 <u>\$ 443,824</u>	 <u>\$ 2,981,170</u>

CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual for the Year Ended June 30, 2002

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>						
Local sources:						
Ad valorem taxes	\$ 289,709	\$ 299,601	\$ 9,892	\$ 304,862	\$ 310,570	\$ 5,708
Sales taxes	1,452,222	1,424,184	(28,038)	-	-	-
Tuition	9,000	8,400	(600)	-	-	-
Fees, charges, and commissions for services	-	-	-	114,273	129,407	15,134
Use of money and property - interest earnings	150,000	153,061	3,061	8,151	8,276	125
Other	15,775	22,356	6,581	154,712	157,702	2,990
State sources:						
Unrestricted grants-in-aid	7,635,656	7,644,901	9,245	231,976	233,769	1,793
Restricted grants-in-aid	130,327	141,654	11,327	248,234	243,553	(4,681)
Federal sources:						
Restricted grants-in-aid - subgrants	-	580	580	2,372,500	2,170,503	(201,997)
<b>TOTAL REVENUES</b>	<b>\$ 9,682,689</b>	<b>\$ 9,694,737</b>	<b>\$ 12,048</b>	<b>\$ 3,434,708</b>	<b>\$ 3,253,780</b>	<b>\$ (180,928)</b>
<b>EXPENDITURES</b>						
Current						
Education:						
Regular programs	\$ 4,466,369	\$ 4,283,149	\$ 183,220	\$ 714,070	\$ 537,997	\$ 176,073
Special education programs	977,462	956,039	21,423	78,164	59,610	18,554
Vocational education programs	544,989	542,759	2,230	38,498	36,229	2,269
Other instructional programs	151,369	140,344	11,025	14,001	13,997	4
Special programs	18,175	6,598	11,577	539,049	540,694	(1,645)
Adult education programs	220	218	2	-	-	-
Support services:						
Pupil support	483,291	435,684	47,607	93,917	91,058	2,859
Instructional staff support	531,921	464,133	67,788	641,927	581,602	60,325
General administration	346,186	334,877	11,309	13,039	12,810	229
School administration	643,502	616,205	27,297	39,144	34,240	4,904
Business administration	313,385	307,923	5,462	4,250	2,750	1,500
Plant services	759,554	749,522	10,032	265,087	252,111	12,976
Student transportation	899,744	896,146	3,598	9,303	9,896	(593)
Central services	46,038	36,289	9,749	2,055	2,130	(75)
Food services	54,988	50,990	3,998	924,415	894,109	30,306
Community service programs	1,019	989	30	47,246	44,354	2,892
Capital outlay - Facilities acquisition and construction services	84,169	84,169	-	250,171	128,126	122,045
Debt service	564	564	-	2,982	2,982	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,322,945</b>	<b>\$ 9,906,598</b>	<b>\$ 416,347</b>	<b>\$ 3,675,318</b>	<b>\$ 3,244,695</b>	<b>\$ 430,623</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (640,256)</b>	<b>\$ (211,861)</b>	<b>\$ 428,395</b>	<b>\$ (240,610)</b>	<b>\$ 9,085</b>	<b>\$ 249,695</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds of borrowing	-	-	-	195,000	195,000	-
Indirect cost transfers in	101,259	90,514	(10,745)	-	-	-
Indirect cost transfers out	-	-	-	(94,581)	(90,514)	4,067
Operating transfers in	8,337	12,805	4,468	-	-	-
Operating transfers out	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ 109,596</b>	<b>\$ 103,319</b>	<b>\$ (6,277)</b>	<b>\$ 100,419</b>	<b>\$ 104,486</b>	<b>\$ 4,067</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (530,660)</b>	<b>\$ (108,542)</b>	<b>\$ 422,118</b>	<b>\$ (140,191)</b>	<b>\$ 113,571</b>	<b>\$ 253,762</b>

CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
GOVERNMENTAL FUND TYPE - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual for the Year Ended June 30, 2002

	<u>GENERAL FUND</u>			<u>SPECIAL REVENUE FUNDS</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
UNRESERVED FUND BALANCES AT BEGINNING OF YEAR	\$ 2,033,708	\$ 2,033,708	\$ -	\$ 514,810	\$ 514,783	\$ (27)
PRIOR PERIOD ADJUSTMENT	2,723	(1,727)	(4,450)	(9,540)	(9,540)	-
TRANSFERS TO RESERVED FUNDS	-	(4,907)	(4,907)	-	-	-
TRANSFERS FROM RESERVED FUND BALANCE	<u>2,347</u>	<u>-</u>	<u>(2,347)</u>	<u>-</u>	<u>-</u>	<u>-</u>
UNDESIGNATED BALANCES AT END OF YEAR	<u>\$ 1,508,118</u>	<u>\$ 1,918,532</u>	<u>\$ 410,414</u>	<u>\$ 365,079</u>	<u>\$ 618,814</u>	<u>\$ 253,735</u>

The accompanying notes are an integral part of this statement.

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Notes to the Financial Statements**  
**As of and For the Year Ended June 30, 2002**

**INTRODUCTION**

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

The School Board operates 9 schools within the parish with a total enrollment of approximately 2,200 pupils for the year ended June 30, 2002. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

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

**B. REPORTING ENTITY**

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the School Board is governed by a separately elected governing body having ultimate accountability to the electorate, has a separate legal standing and is fiscally independent, the School Board is a separate reporting governmental entity with no component units. The School Board includes all funds, account groups, activities, etc., that are within the oversight responsibility of the School Board.

**C. FUND ACCOUNTING**

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

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses as appropriate. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds of the School Board are classified into two categories: governmental and fiduciary. Each category, in

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Notes to the Financial Statements**  
(Continued)

turn, is divided into separate "fund types." The fund classifications and a description of each existing fund type follow:

**Governmental Funds**

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

1. General Fund - The general operating fund of the School Board and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds - Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Funds - Account for transactions relating to resources retained and used for the payment of principal and interest on the long-term debt recorded in the general long-term debt account group.
4. Capital Projects Funds - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Funds**

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

**D. GENERAL FIXED ASSETS AND LONG-TERM OBLIGATIONS**

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures (capital outlay) in the governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available. Approximately 60% of fixed assets are valued at actual cost, while the remaining 40% are valued at estimated cost based on the actual cost of the items. Donated fixed assets are valued at their fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of fixed assets or materially extend their useful lives are not capitalized, but are only recognized as a normal expenditure of the governmental funds. Public domain or infrastructure general fixed assets consisting of sidewalks, parking lots, etc., are not capitalized, as these assets are immovable and of value only to the School Board. No depreciation is recognized on general fixed assets of the School Board.

Long-term obligations, such as general obligation bonds and certification of indebtedness payable, are

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

Notes to the Financial Statements  
(Continued)

recognized as liabilities of a governmental fund only when due. For other long-term obligations, such as compensated absences, only that portion expected to be financed from expendable available financial resources is reported as a liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term obligations account group.

**E. BASIS OF ACCOUNTING**

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources management focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting all governmental fund types and the fiduciary fund type agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The School Board uses the following practices in recognizing and reporting revenues and expenditures:

**Revenues**

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis. They are attached as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January and February of the current year.

State revenue sharing, which is based on population and homesteads in the parish, is recorded as unrestricted grants-in-aid in the year received, which coincides with the recognition of the related ad valorem taxes discussed above. State equalization entitlement funds are also recognized as unrestricted grants-in-aid when the School Board is entitled to them.

Sales taxes are recorded in the month collected by the Concordia Parish School Board, the collection agent for the Catahoula Parish School Board.

Federal and state grants are normally "expenditure driven," which means that the School Board does not earn, nor is it entitled to, the grant funds until liability for the expenditure has been incurred. Any amounts received in excess of actual expenditures/liabilities at year end are reflected as deferred revenue on the fund's balance sheet.

Fees, charges, and commissions for services are recorded when the School Board is entitled to the funds.

Interest earnings on time deposits are recognized as revenue when the time deposits have matured and



CATAHOULA PARISH SCHOOL BOARD  
Harrisonburg, Louisiana

Notes to the Financial Statements  
(Continued)

the interest is available.

Substantially all other revenues are recognized when received by the School Board.

Based on the above criteria, sales taxes, federal and state grants, fees, charges, and commissions for services have been treated as susceptible to accrual.

**Expenditures**

Salaries are recorded as expenditures when earned by employees. Teachers' salaries are earned over a nine-month period, but are paid over a twelve-month period.

Purchases of various operating supplies, etc., are recorded as expenditures when the related fund liability is incurred.

Compensated absences are recognized as expenditures when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current available resources are recognized in the general long-term obligations account group.

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

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) and are recognized when the underlying events occur.

**F. BUDGET PRACTICES**

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

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

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Notes to the Financial Statements**  
(Continued)

**G. ENCUMBRANCES**

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

**H. CASH AND CASH EQUIVALENTS**

Under state law, the School Board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. At June 30, 2002, the School Board has cash (book balances) totaling \$4,142,762.

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash and cash equivalents (bank balances) at June 30, 2002, are secured as follows:

Bank balances	\$4,471,600
	<u>          </u>
Federal deposit insurance	300,000
Pledged securities	
(uncollateralized)	<u>4,171,600</u>
Total	<u>\$4,471,600</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the School Board, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C20.106. However, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Board that the fiscal agent bank has failed to pay deposited funds upon demand.

**I. INVENTORY**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received. However, all inventory items are recorded as expenses when consumed. All inventory items purchased are valued at the lower of the costs (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.



**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Notes to the Financial Statements**  
(Continued)

**J. VACATION, SICK, AND SABBATICAL LEAVE**

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

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

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

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

At June 30, 2002, employees of the School Board have accumulated and vested \$397,037 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

**K. SALES TAX**

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

**L. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**CATAHOULA PARISH SCHOOL BOARD**  
**Harrisonburg, Louisiana**

**Notes to the Financial Statements**  
**(Continued)**

aggregation of this data.

**2. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem tax millages for the year ended June 30, 2002:

	<u>Authorized</u>	<u>Levied</u> <u>2001</u>	<u>Expiration</u> <u>Date</u>
Parish wide taxes:			
Constitutional	4.38	4.44	Indefinite
Special operational	5.70	5.79	2004
Special leeway	5.70	5.79	2003
School building repair and equipment	1.60	1.63	2006
District taxes:			
Maintenance:			
School District No. 1	4.88	5.00	2001
School District No. 2	5.05	5.01	2001
School District No. 5	4.01	4.01	2007
School District No. 25	5.56	5.29	2001
Bond Sinking:			
School District No. 1 - 1993 (Refunded Debt)	6.54	9.00	2008
School District No. 1 - (Refunded Debt)	10.51	6.87	2003
School District No. 2	28.14	30.00	2003
School District No. 5	59.56	40.00	2014
School District No. 9	13.06	3.68	2002

The difference between authorized and levied millages is the result of reassessments of taxable property as required by Article 7, Section 18(f) of the Louisiana Constitution of 1974.

**3. RECEIVABLES**

The receivables of \$54,631 at June 30, 2002, are as follows:

CATAHOULA PARISH SCHOOL BOARD  
Harrisonburg, Louisiana

Notes to the Financial Statements  
(Continued)

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total</u>
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -
Sales tax	-	-	-	-
Grants:				
Federal	-	-	-	-
State	-	-	-	-
Other	<u>4,865</u>	<u>46,713</u>	<u>3,053</u>	<u>54,631</u>
Total	<u>\$ 4,865</u>	<u>\$ 46,713</u>	<u>\$ 3,053</u>	<u>\$ 54,631</u>

4. **DUE FROM/TO OTHER FUNDS**

Individual balances from/to other funds at June 30, 2002, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund:	\$464,389	\$ 82,828
Federal Special Ed	-	1,097
Federal Special Ed	-	32,052
America 2000	-	12,602
Vocational Education	-	2,391
Adult Education	-	9,195
Catahoula K-3 Initiative	-	33,337
8(g) Grants Early Childhood	-	27,957
Other 8(g) Grants	-	15,408
8(g) After School Tutorial	-	23,546
Class Size Reduction	-	22,397
Title VI Carryover	-	1,571
8(g) Professional Development	-	8,646
8(g) Superior Textbooks	-	2,527
Multisensory Structured Lge.	-	3,736
E-Rate	-	29,326
Title I - Fiscal Year	-	120,361
Title VI - Fiscal Year	-	2,765
Class Size Reduction - C/O	-	666
Title II - Fiscal Year	-	4,177
Title IV	-	3,624
Adult Education	-	130
Arts in Education	-	663
In School Youth	-	6,146
State School Improvement	-	17,241
SUBTOTAL	<u>\$464,389</u>	<u>\$464,389</u>

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Notes to the Financial Statements**  
(Continued)

**5. GENERAL FIXED ASSETS**

The following schedules present changes in general fixed assets for the year ended June 30, 2002:

	Balance at July 1, 2001	Additions	Deletions	Balance at June 30, 2002
Land	\$ 220,518	\$ -	\$ -	\$ 220,518
Buildings	3,718,387	-	-	3,718,387
Furniture and equipment	<u>3,585,704</u>	<u>302,970</u>	<u>-</u>	<u>3,888,674</u>
Total	<u>\$7,524,609</u>	<u>\$ 302,970</u>	<u>\$ -</u>	<u>\$ 7,827,579</u>

**6. RETIREMENT SYSTEMS**

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service.

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

	2002	
	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers Retirement System (TRS):		
Regular	8.0 %	15.2 %
Plan B	5.0 %	15.2 %
Louisiana School Employees Retirement System (LSERS)	7.5%	6.0 %

The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. For the year ended June 30, 2002, the current-year payroll for the School Board totaled \$8,138,686. The employer contributions and total current-year payroll of covered employees for the year ended June 30, 2002, are as follows:

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

Notes to the Financial Statements  
(Continued)

	<u>Regular</u>	<u>Plan B</u>	<u>LSERS</u>	<u>Total</u>
Employer contribution:	\$ 788,453	\$ 38,121	\$ -	\$ 826,574
Total covered current-year payroll:	\$6,076,338	\$291,015	\$586,938	\$6,954,291

**7. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

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

**8. CHANGES IN AGENCY DEPOSITS DUE OTHERS**

A summary of changes in the agency fund's deposits due others follows:

Balance at July 1, 2001	\$ 164,201
Additions	587,849
Reductions	<u>(583,372)</u>
Balance at June 30, 2002	<u>\$ 168,678</u>

**9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of long-term obligation transactions for the year ended June 30, 2002:

	<u>QZAB Loan Payable</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at July 1, 2001	\$ -	\$ 2,437,000	\$ 389,491	\$2,826,491
Additions	195,000	-	-	202,546
Deductions	<u>(3,545)</u>	<u>(317,000)</u>	<u>(7,546)</u>	<u>(320,545)</u>
Long-term obligations at June 30, 2002	<u>\$ 191,455</u>	<u>\$ 2,120,000</u>	<u>\$ 399,037</u>	<u>\$2,708,492</u>

School Board general obligation bonds outstanding at June 30, 2002, mature from 2002 to 2015 with interest rates from 3.25% to 12.50% and 6.0%. The individual issues are as follows:

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

Notes to the Financial Statements  
(Continued)

General obligation refunding bonds dated September 11, 1991 - \$750,000. The remaining principal is due in annual installments of \$10,000 to \$100,000 through March 1, 2003, with interest from 4.70 to 6.50 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	\$ 100,000
General obligation refunding bonds dated August 3, 1993 - \$1,090,000. The remaining principal is due in annual installments of \$50,000 to \$105,000 through March 1, 2008, with interest from 3.50 to 5.75 per cent. Debt retirement payments are made from the School District No. 1 Debt Service Fund.	535,000
General obligation refunding bonds dated April 29, 1993 - \$825,000. The remaining principal is due in annual installments of \$10,000 to \$105,000 through February 1, 2006, with interest from 3.25 to 5.50 percent. Debt retirement payments are made from the School District No. 2 Debt Service Fund.	380,000
General obligation bonds dated March 1, 1994 - \$1,470,000. The remaining principal is due in annual installments of \$20,000 to \$125,000 through March 1, 2014, with interest from 5.10 to 10.00 per cent. Debt retirement payments are made from the School District No. 5 Debt Service Fund.	<u>1,105,000</u>
Total long-term debt	<u><u>\$2,120,000</u></u>

As shown on Statement A, \$443,824 is available in debt service funds to service the bonded debt. The annual requirements to amortize all bonded debts and certificates of indebtedness outstanding at June 30, 2002, including interest are as follows:

<u>YEAR ENDING JUNE 30</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST PAYMENTS</u>	<u>TOTAL</u>
2003	325,000	122,230	447,230
2004	245,000	103,795	348,795
2005	260,000	90,465	350,465
2006	270,000	76,015	346,015
2007-2014	<u>1,020,000</u>	<u>255,137</u>	<u>1,275,137</u>
Total	<u><u>\$2,120,000</u></u>	<u><u>\$ 647,642</u></u>	<u><u>\$2,767,642</u></u>

**CATAHOULA PARISH SCHOOL BOARD**  
**Harrisonburg, Louisiana**

**Notes to the Financial Statements**  
**(Continued)**

General obligation bonds totaling \$2,120,000 at June 30, 2002, are secured by an annual ad valorem tax levy. In accordance with Louisiana Revised Statute 39:562, the School Board is legally restricted from incurring long-term bonded debt in excess of 35 per cent of the assessed value of taxable property in the parish or district. The School Board is within that statutory limitation.

**11. LITIGATION AND CLAIMS**

At June 30, 2002, the School Board is involved in various lawsuits. It is the opinion of management for the School Board that, at June 30, 2002, resolution of the lawsuits will not result in any material liability to the School Board.

**CATAHOULA PARISH SCHOOL BOARD**  
**Harrisonburg, Louisiana**

**SUPPLEMENTAL INFORMATION SCHEDULES**  
**As of and For the Year Ended June 30, 2002**

**SPECIAL REVENUE FUNDS**



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

	SCHOOL LUNCH FUND	SCHOOL BUILDING CONST.	SPECIAL LEEWAY TAX	SCHOOL DISTRICT MAINT. FUNDS	FEDERAL SCHOOL	PRE-FEDERAL IDEA SPECIAL ED.
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ 154,789	\$ 2,101	\$ 71,383	\$ 178,472	\$ -	\$ -
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	76,790	-	-	-	1,097	39,600
INVENTORY	17,652	-	-	-	-	-
ACCOUNTS REC	332	607	2,160	1,193	-	-
<b>TOTAL ASSETS</b>	<b>\$ 249,563</b>	<b>\$ 2,708</b>	<b>\$ 73,543</b>	<b>\$ 179,665</b>	<b>\$ 1,097</b>	<b>\$ 39,600</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	-	-	1,097	32,052
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	164	180	-	-	-	43
SALARIES & BENEFITS PAYABLE	47,374	-	-	5,807	-	7,505
<b>TOTAL LIABILITIES</b>	<b>\$ 47,538</b>	<b>\$ 180</b>	<b>\$ -</b>	<b>\$ 5,807</b>	<b>\$ 1,097</b>	<b>\$ 39,600</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ 202,025	\$ 2,528	\$ 73,543	\$ 173,858	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ 202,025</b>	<b>\$ 2,528</b>	<b>\$ 73,543</b>	<b>\$ 173,858</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 249,563</b>	<b>\$ 2,708</b>	<b>\$ 73,543</b>	<b>\$ 179,665</b>	<b>\$ 1,097</b>	<b>\$ 39,600</b>

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

	AMERICA 2000 FEDERAL PROJECT	AMERICA 2000 CARRYOVER	E-RATE FUND	B-G AFTER SCHOOL	B-G STUDENT ENHANC.	B-G SUPERIOR TEXT BOOK
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ -	\$ -	252	\$ -	\$ -	\$ -
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	12,602	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	-	-	-	15,408	2,527
INVENTORY	-	-	-	23,546	-	-
ACCOUNTS REC	-	-	32,350	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 12,602</b>	<b>\$ -</b>	<b>\$ 32,602</b>	<b>\$ 23,546</b>	<b>\$ 15,408</b>	<b>\$ 2,527</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	-	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	12,602	-	29,326	23,546	15,408	2,527
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	3,276	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 12,602</b>	<b>\$ -</b>	<b>\$ 32,602</b>	<b>\$ 23,546</b>	<b>\$ 15,408</b>	<b>\$ 2,527</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ -	\$ -	-	\$ -	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 12,602</b>	<b>\$ -</b>	<b>\$ 32,602</b>	<b>\$ 23,546</b>	<b>\$ 15,408</b>	<b>\$ 2,527</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

	<u>8-G PROF.</u> <u>DEVEL.</u>	<u>RAPIDES</u> <u>FOUND.</u> <u>M.J.H.S.</u>	<u>RAPIDES</u> <u>FOUND.S.I.H.S.</u>	<u>CLASS SIZE</u> <u>REDUC.</u>	<u>CLASS SIZE</u> <u>REDUC.</u> <u>CARRYOVER</u>	<u>RAPIDES</u> <u>FOUND.J.E.S.</u>
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ -	\$ 275	\$ 23	\$ -	\$ -	\$ 19
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	8,646	-	-	35,569	666	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 8,646</b>	<b>\$ 275</b>	<b>\$ 23</b>	<b>\$ 35,569</b>	<b>\$ 666</b>	<b>\$ 19</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	8,646	-	-	22,397	666	-
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	216	-	115	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	13,057	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 8,646</b>	<b>\$ 216</b>	<b>\$ -</b>	<b>\$ 35,569</b>	<b>\$ 666</b>	<b>\$ -</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ -	\$ 59	\$ 23	\$ -	\$ -	\$ 19
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ 59</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 8,646</b>	<b>\$ 275</b>	<b>\$ 23</b>	<b>\$ 35,569</b>	<b>\$ 666</b>	<b>\$ 19</b>

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

	<u>LA LEARN STAFF DEVEL.</u>	<u>LPE CHALLENGE GRANT</u>	<u>FEDERAL VOCATIONAL EDUC.</u>	<u>LSU MEDICAL GRANT</u>	<u>FEDERAL STARTING POINT PRESCHOOL</u>	<u>STATE K-3 MATH &amp; READING INIT</u>
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ 5,997	\$ -
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	-	2,391	-	-	33,337
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,391</b>	<b>\$ -</b>	<b>\$ 5,997</b>	<b>\$ 33,337</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	2,391	-	-	33,337
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	-	-	5,997	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,391</b>	<b>\$ -</b>	<b>\$ 5,997</b>	<b>\$ 33,337</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 34	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,391</b>	<b>\$ -</b>	<b>\$ 5,997</b>	<b>\$ 33,337</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

SCHOOL TO WORK FUND	TITLE I	TITLE I CARRYOVER	TITLE VI	TITLE VI CARRYOVER	TITLE II
<b>ASSETS</b>					
CASH & EQUIVALENTS	1 \$ -	\$ -	(250)	\$ -	-
INTERFUND LOANS	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	153,773	-	1,571	4,177
INVENTORY	-	-	3,015	-	-
ACCOUNTS REC	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1 \$ 153,773</b>	<b>\$ -</b>	<b>\$ 2,765</b>	<b>\$ 1,571</b>	<b>\$ 4,177</b>
<b>LIABILITIES AND EQUITY</b>					
<b>LIABILITIES</b>					
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	-
DUE TO OTHER FUNDS	-	120,361	-	1,571	4,177
DUE TO STATE	-	-	-	-	-
ACCOUNTS PAYABLE	-	2,536	-	-	-
SALARIES & BENEFITS PAYABLE	-	30,876	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 153,773</b>	<b>\$ 2,765</b>	<b>\$ 1,571</b>	<b>\$ 4,177</b>
<b>FUND EQUITY</b>					
FUND BALANCE	1 \$ -	\$ -	-	-	-
<b>TOTAL FUND EQUITY</b>	<b>1 \$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>1 \$ 153,773</b>	<b>\$ -</b>	<b>\$ 2,765</b>	<b>\$ 1,571</b>	<b>\$ 4,177</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

	TITLE II CARRYOVER	ADULT EDUC.	IASA TITLE IV	EDUCATION EXCELLENCE	ADULT EDUC.	LPB TEACHER LINE
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ 34,022	\$ -	\$ -
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	11,582	4,757	-	130	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 11,582</b>	<b>\$ 4,757</b>	<b>\$ 34,022</b>	<b>\$ 130</b>	<b>\$ -</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	9,195	3,624	-	130	-
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	2,387	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	-	1,133	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 11,582</b>	<b>\$ 4,757</b>	<b>\$ -</b>	<b>\$ 130</b>	<b>\$ -</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ -	\$ -	\$ -	\$ 34,022	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,022</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ -</b>	<b>\$ 11,582</b>	<b>\$ 4,757</b>	<b>\$ 34,022</b>	<b>\$ 130</b>	<b>\$ -</b>

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**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 1

Combining Balance Sheet, June 30, 2002

	8(G) MULTIS- SENSORY	8(G) EARLY CHILDHOOD	AMERICA READS GRANT	FED. SPEC. ED. PRESCHOOL CARRYOVER	FED. SPEC. ED. CARRYOVER	ARTS IN EDUCATION
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	3,736	33,844	-	-	-	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	-	-	-	-	663
<b>TOTAL ASSETS</b>	<b>\$ 3,736</b>	<b>\$ 33,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 663</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	3,736	27,957	-	-	-	663
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	5,887	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ 3,736</b>	<b>\$ 33,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 663</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 3,736</b>	<b>\$ 33,844</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 663</b>



**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
SPECIAL REVENUE FUNDS**

Combining Balance Sheet, June 30, 2002

	TANF-PRE-AGED	IN SCHOOL YOUTH	LEAP 21 TUTORING	STATE SCHOOL IMPROVEMENT	QZAB FUND	K-8 ACCOUNT- ABILITY AWARDS
<b>ASSETS</b>						
CASH & EQUIVALENTS	\$ -	\$ -	\$ -	\$ -	\$ 125,160	\$ -
INTERFUND LOANS	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	7,542	-	-	17,241	-	-
INVENTORY	-	-	-	-	-	-
ACCOUNTS REC	-	9,408	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 7,542</b>	<b>\$ 9,408</b>	<b>\$ -</b>	<b>\$ 17,241</b>	<b>\$ 125,160</b>	<b>\$ -</b>
<b>LIABILITIES AND EQUITY</b>						
<b>LIABILITIES</b>						
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	6,146	-	17,241	-	-
DUE TO STATE	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	-	3,262	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>\$ -</b>	<b>\$ 9,408</b>	<b>\$ -</b>	<b>\$ 17,241</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND EQUITY</b>						
FUND BALANCE	\$ 7,542	-	\$ -	\$ -	\$ 125,160	\$ -
<b>TOTAL FUND EQUITY</b>	<b>\$ 7,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,160</b>	<b>\$ -</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 7,542</b>	<b>\$ 9,408</b>	<b>\$ -</b>	<b>\$ 17,241</b>	<b>\$ 125,160</b>	<b>\$ -</b>



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

**SCHEDULE 1**

Combining Balance Sheet, June 30, 2002

	<u><b>TOTALS</b></u>
<b>ASSETS</b>	
CASH & EQUIVALENTS	\$ 572,244
INTERFUND LOANS	-
DUE FROM OTHER FUNDS	-
DUE FROM FEDERAL GOVERNMENT	12,602
DUE FROM STATE GOVERNMENT	480,945
INVENTORY	17,652
ACCOUNTS REC	46,713
<b>TOTAL ASSETS</b>	<u><b>\$ 1,130,156</b></u>

<b>LIABILITIES AND EQUITY</b>	
<b>LIABILITIES</b>	
INTERFUND LOANS	-
DUE TO OTHER FUNDS	381,561
DUE TO STATE	-
ACCOUNTS PAYABLE	8,917
SALARIES & BENEFITS PAYABLE	120,864
<b>TOTAL LIABILITIES</b>	<u><b>\$ 511,342</b></u>

<b>FUND EQUITY</b>	
FUND BALANCE	<u><b>\$ 618,814</b></u>
<b>TOTAL FUND EQUITY</b>	<u><b>\$ 618,814</b></u>

<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u><b>\$ 1,130,156</b></u>
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**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

REVENUES	<u>SCHOOL LUNCH FUND</u>	<u>SCHOOL BUILDING CONST.</u>	<u>SPECIAL LEEWAY TAX</u>	<u>SCHOOL DISTRICT MAINT. FUNDS</u>	<u>FEDERAL SCHOOL</u>	<u>PRE-FEDERAL IDEA SPECIAL ED.</u>
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ 43,295	\$ 153,792	\$ 113,483	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	129,407	-	-	-	-	-
INTEREST EARNINGS	4,145	158	560	3,307	-	-
OTHER	-	-	-	13,035	-	-
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	199,179	4,839	17,188	12,563	-	-
RESTRICTED GRANTS	-	-	-	-	-	-
FEDERAL SOURCES:						
RESTRICTED GRANTS	555,636	92	329	148	4,381	185,929
<b>TOTAL REVENUES</b>	<b>\$ 888,367</b>	<b>\$ 48,384</b>	<b>\$ 171,869</b>	<b>\$ 142,534</b>	<b>\$ 4,361</b>	<b>\$ 185,929</b>

EXPENDITURES						
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ -	\$ -	\$ -	\$ 12,583	\$ -	\$ -
SPECIAL EDUCATION PROGRAMS	-	-	-	-	3,967	45,269
VOCATIONAL EDUCATION	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	9,979	-	-
SPECIAL PROGRAMS	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	-	-	715	-	-
INSTRUCTIONAL STAFF SUPPORT	-	-	-	-	-	82,666
GENERAL ADMINISTRATION	-	-	-	-	-	40,003
SCHOOL ADMINISTRATION	-	1,437	5,105	4,779	-	165
BUSINESS ADMINISTRATION	-	-	-	32,818	-	-
PLANT SERVICES	-	46,595	143,944	23,753	-	-
STUDENT TRANSPORTATION	-	-	-	228	-	732
CENTRAL SERVICES	-	-	-	-	-	2,087
FOOD SERVICES	893,593	-	-	-	-	-

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>SCHOOL LUNCH FUND</u>	<u>SCHOOL BUILDING CONST.</u>	<u>SPECIAL LEEWAY TAX</u>	<u>SCHOOL DISTRICT MAINT. FUNDS</u>	<u>FEDERAL SCHOOL</u>	<u>PRE-FEDERAL IDEA SPECIAL ED.</u>
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-
/CONSTRUCTION	-	-	-	56,531	-	-
DEBT SERVICE	-	-	-	2,982	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 893,593</b>	<b>\$ 48,032</b>	<b>\$ 149,049</b>	<b>\$ 144,368</b>	<b>\$ 3,967</b>	<b>\$ 170,922</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (5,226)</b>	<b>\$ 352</b>	<b>\$ 22,820</b>	<b>\$ (1,834)</b>	<b>\$ 394</b>	<b>\$ 15,007</b>
<b>OTHER FINANCING SOURCES</b>						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	(394)	(15,034)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (394)</b>	<b>\$ (15,034)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (5,226)</b>	<b>\$ 352</b>	<b>\$ 22,820</b>	<b>\$ (1,834)</b>	<b>\$ -</b>	<b>\$ (27)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$ 216,791</b>	<b>\$ 2,178</b>	<b>\$ 50,723</b>	<b>\$ 175,692</b>	<b>\$ -</b>	<b>\$ 27</b>
<b>ADJUSTMENT</b>	<b>(9,540)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 202,025</b>	<b>\$ 2,528</b>	<b>\$ 73,543</b>	<b>\$ 173,858</b>	<b>\$ -</b>	<b>\$ -</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

**SCHEDULE 2**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>AMERICA 2000</u>	<u>AMERICA 2000</u>	<u>8-G AFTER</u>	<u>8-G STUDENT</u>	<u>8-G SUPERIOR</u>
	<u>FEDERAL</u>	<u>CARRYOVER</u>	<u>SCHOOL</u>	<u>ENHANC.</u>	<u>TEXT BOOK</u>
<u>PROJECT</u>					
<b>REVENUES</b>					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-
OTHER	-	64,083	-	-	-
STATE SOURCES:					
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-
RESTRICTED GRANTS	-	-	30,782	15,408	2,527
FEDERAL SOURCES:					
RESTRICTED GRANTS	202,636	64,298	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 202,636</b>	<b>\$ 64,298</b>	<b>\$ 30,782</b>	<b>\$ 15,408</b>	<b>\$ 2,527</b>

<b>EXPENDITURES</b>					
EDUCATION:					
INSTRUCTION:					
REGULAR PROGRAMS	\$ 106,213	\$ 28,364	\$ 56,456	\$ 15,077	\$ 2,527
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-
SUPPORT SERVICES:					
PUPIL SUPPORT	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	96,442	35,934	708	9,887	-
GENERAL ADMINISTRATION	-	-	471	-	-
SCHOOL ADMINISTRATION	-	-	1,226	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-
PLANT SERVICES	-	-	1,185	-	-
STUDENT TRANSPORTATION	-	-	1,516	-	-
CENTRAL SERVICES	-	-	2,005	-	-
FOOD SERVICES	-	-	516	-	-

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

**SCHEDULE 2**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>AMERICA 2000</u> <u>FEDERAL</u> <u>PROJECT</u>	<u>AMERICA 2000</u> <u>CARRYOVER</u>	<u>E-RATE FUND</u>	<u>8-G AFTER</u> <u>SCHOOL</u>	<u>8-G STUDENT</u> <u>ENHANC.</u>	<u>8-G SUPERIOR</u> <u>TEXT BOOK</u>
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-
/CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 202,655</b>	<b>\$ 64,298</b>	<b>\$ 64,083</b>	<b>\$ 30,782</b>	<b>\$ 15,408</b>	<b>\$ 2,527</b>
<b>EXCESS (DEFICIENCY) OF</b> <b>REVENUES OVER EXPENDITURES</b>	<b>\$ (19)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO	-	-	-	-	-	-
GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b> <b>(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF</b> <b>REVENUES AND OTHER SOURCES</b> <b>OVER EXPENDITURES AND OTHER</b> <b>USES</b>	<b>\$ (19)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES AT BEGINNING OF</b> <b>YEAR</b>	<b>\$ 19</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

REVENUES	8-G PROF. DEVEL.	RAPIDES FOUND. M.J.H.S.	RAPIDES FOUND. S.I.H.S.	CLASS SIZE REDUC.	CLASS SIZE CARRYOVER	RAPIDES FOUND. J.E.S.
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-
INTEREST EARNINGS	-	59	26	-	-	21
OTHER	-	24,784	26,000	-	-	25,000
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
RESTRICTED GRANTS	8,646	-	-	-	-	-
FEDERAL SOURCES:						
RESTRICTED GRANTS	-	-	-	62,130	36,503	-
<b>TOTAL REVENUES</b>	<b>\$ 8,646</b>	<b>\$ 24,843</b>	<b>\$ 26,026</b>	<b>\$ 62,130</b>	<b>\$ 36,503</b>	<b>\$ 25,021</b>

EXPENDITURES						
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ 5,909	\$ -	\$ 272	\$ 58,499	\$ 36,503	\$ 597
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	2,737	24,784	25,731	3,631	-	25,007
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>8-G PROF. DEVEL.</u>	<u>RAPIDES FOUND. M.J.H.S.</u>	<u>RAPIDES FOUND. S.I.H.S.</u>	<u>CLASS SIZE REDUC.</u>	<u>CLASS SIZE CARRYOVER</u>	<u>RAPIDES FOUND. J.E.S.</u>
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-
/CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,648</b>	<b>\$ 24,784</b>	<b>\$ 26,003</b>	<b>\$ 62,130</b>	<b>\$ 36,503</b>	<b>\$ 25,604</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 59</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (583)</b>
<b>OTHER FINANCING SOURCES</b>						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ -</b>	<b>\$ 59</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (583)</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 602</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ 59</b>	<b>\$ 23</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

**SCHEDULE 2**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>LA LEARN STAFF DEVEL.</u>	<u>LPB CHALLENGE GRANT</u>	<u>FEDERAL VOCATIONAL EDUC.</u>	<u>LSU MEDICAL GRANT</u>	<u>FEDERAL STARTING POINT PRESCHOOL</u>	<u>STATE K-3 MATH &amp; READING INIT</u>
<b>REVENUES</b>						
LOCAL SOURCES:						
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
STATE SOURCES:						
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-	74,997
FEDERAL SOURCES:						
RESTRICTED GRANTS	6,738	12,000	38,400	-	52,939	-
<b>TOTAL REVENUES</b>	<b>\$ 6,738</b>	<b>\$ 12,000</b>	<b>\$ 38,400</b>	<b>\$ -</b>	<b>\$ 52,939</b>	<b>\$ 74,997</b>

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<b>EXPENDITURES</b>						
EDUCATION:						
INSTRUCTION:						
REGULAR PROGRAMS	\$ -	\$ 15,323	\$ -	\$ -	\$ -	\$ 35,542
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	36,229	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	47,639	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-
SUPPORT SERVICES:						
PUPIL SUPPORT	-	-	723	-	-	-
INSTRUCTIONAL STAFF SUPPORT	6,164	(8)	1,448	1,442	-	39,455
GENERAL ADMINISTRATION	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>LA LEARN STAFF DEVEL.</u>	<u>LPB CHALLENGE GRANT</u>	<u>FEDERAL VOCATIONAL EDUC.</u>	<u>LSU MEDICAL GRANT</u>	<u>FEDERAL STARTING POINT PRESCHOOL</u>	<u>STATE K-3 MATH &amp; READING INIT</u>
COMMUNITY SERVICE	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-
CONSTRUCTION	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,164</b>	<b>\$ 15,315</b>	<b>\$ 38,400</b>	<b>\$ 1,442</b>	<b>\$ 47,639</b>	<b>\$ 74,997</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 574</b>	<b>\$ (3,315)</b>	<b>\$ -</b>	<b>\$ (1,442)</b>	<b>\$ 5,300</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>						
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	(574)	-	-	-	(5,266)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ (574)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,266)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ -</b>	<b>\$ (3,315)</b>	<b>\$ -</b>	<b>\$ (1,442)</b>	<b>\$ 34</b>	<b>\$ -</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ 3,315</b>	<b>\$ -</b>	<b>\$ 1,442</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34</b>	<b>\$ -</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

REVENUES	SCHOOL TO WORK FUND	TITLE I	TITLE I		TITLE VI	TITLE VI	
			CARRYOVER	TITLE VI	CARRYOVER	TITLE II	
LOCAL SOURCES:							
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-
STATE SOURCES:							
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-	-	-
FEDERAL SOURCES:							
RESTRICTED GRANTS	7,447	717,260	1,158	10,503	5,650	18,704	
<b>TOTAL REVENUES</b>	<b>\$ 7,447</b>	<b>\$ 717,260</b>	<b>\$ 1,158</b>	<b>\$ 10,503</b>	<b>\$ 5,650</b>	<b>\$ 18,704</b>	

EXPENDITURES							
EDUCATION:							
INSTRUCTION:							
REGULAR PROGRAMS	\$ 5,447	\$ -	\$ -	\$ -	\$ -	\$ -	-
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-	-	-
SPECIAL PROGRAMS	-	396,816	924	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-	-
SUPPORT SERVICES:							
PUPIL SUPPORT	-	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	2,000	190,095	135	9,782	5,139	17,289	
GENERAL ADMINISTRATION	-	853	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-	-
BUSINESS ADMINISTRATION	-	2,750	-	-	-	-	-
PLANT SERVICES	-	20,449	-	-	-	-	-
STUDENT TRANSPORTATION	-	76	-	-	-	-	-
CENTRAL SERVICES	-	125	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-	-

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>SCHOOL TO</u> <u>WORK FUND</u>	<u>TITLE I</u>	<u>TITLE I</u> <u>CARRYOVER</u>	<u>TITLE VI</u> <u>CARRYOVER</u>	<u>TITLE II</u>
COMMUNITY SERVICE	-	44,354	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-
/CONSTRUCTION	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,447</b>	<b>\$ 655,518</b>	<b>\$ 1,059</b>	<b>\$ 9,782</b>	<b>\$ 5,139</b>
					<b>\$ 17,289</b>
<b>EXCESS (DEFICIENCY) OF</b> <b>REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 61,742</b>	<b>\$ 99</b>	<b>\$ 721</b>	<b>\$ 1,415</b>
<b>OTHER FINANCING SOURCES</b>					
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-
INDIRECT COST TRANSFERS TO	-	-	-	-	-
GENERAL FUND	-	(61,615)	(99)	(971)	(511)
<b>TOTAL OTHER FINANCING SOURCES</b> <b>(USES)</b>	<b>\$ -</b>	<b>\$ (61,615)</b>	<b>\$ (99)</b>	<b>\$ (971)</b>	<b>\$ (511)</b>
					<b>\$ (1,415)</b>
<b>EXCESS (DEFICIENCY) OF</b> <b>REVENUES AND OTHER SOURCES</b> <b>OVER EXPENDITURES AND OTHER</b> <b>USES</b>	<b>\$ -</b>	<b>\$ 127</b>	<b>\$ -</b>	<b>\$ (250)</b>	<b>\$ -</b>
<b>FUND BALANCES AT BEGINNING OF</b> <b>YEAR</b>	<b>\$ 1</b>	<b>\$ (127)</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

**SCHEDULE 2**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>TITLE II</u>		<u>EDUCATION</u>		<u>LPB TEACHER</u>
	<u>CARRYOVER</u>	<u>ADULT EDUC.</u>	<u>EXCELLENCE</u>	<u>ADULT EDUC.</u>	<u>LINE</u>
<b>REVENUES</b>					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-
OTHER	-	-	-	-	-
STATE SOURCES:					
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-
RESTRICTED GRANTS	-	-	-	-	-
FEDERAL SOURCES:					
RESTRICTED GRANTS	5,167	45,837	8,314	653	-
<b>TOTAL REVENUES</b>	<u>\$ 5,167</u>	<u>\$ 45,837</u>	<u>\$ 8,314</u>	<u>\$ 653</u>	<u>\$ -</u>

<b>EXPENDITURES</b>					
EDUCATION:					
INSTRUCTION:					
REGULAR PROGRAMS	\$ -	\$ -	250 \$	7,461 \$	- \$ 5,096
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	132	-
SPECIAL PROGRAMS	-	43,877	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	621	-
SUPPORT SERVICES:					
PUPIL SUPPORT	-	-	6,700	-	-
INSTRUCTIONAL STAFF SUPPORT	4,699	-	-	11,789	5,989
GENERAL ADMINISTRATION	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>TITLE II</u>		<u>ADULT EDUC.</u>	<u>IASA TITLE IV</u>	<u>EDUCATION</u>	<u>ADULT EDUC.</u>	<u>LPB TEACHER</u>
	<u>CARRYOVER</u>				<u>EXCELLENCE</u>		<u>LINE</u>
COMMUNITY SERVICE	-		-	-	-	-	-
FACILITIES ACQUISITION							
/CONSTRUCTION	-		-	-	-	-	-
DEBT SERVICE	-		-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,699</b>	<b>\$ 43,877</b>	<b>\$ 6,950</b>	<b>\$ 19,382</b>	<b>\$ 621</b>	<b>\$ 11,085</b>	
<b>EXCESS (DEFICIENCY) OF</b>							
<b>REVENUES OVER EXPENDITURES</b>	<b>\$ 468</b>	<b>\$ 1,960</b>	<b>\$ 1,364</b>	<b>\$ (19,382)</b>	<b>\$ 32</b>	<b>\$ (11,085)</b>	
<b>OTHER FINANCING SOURCES</b>							
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
PROCEEDS OF BORROWING	-	-	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO							
GENERAL FUND	(468)	(1,960)	(747)	-	(32)	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(468)</b>	<b>(1,960)</b>	<b>(747)</b>	<b>\$ -</b>	<b>(32)</b>	<b>\$ -</b>	
<b>EXCESS (DEFICIENCY) OF</b>							
<b>REVENUES AND OTHER SOURCES</b>							
<b>OVER EXPENDITURES AND OTHER</b>							
<b>USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 617</b>	<b>\$ (19,382)</b>	<b>\$ -</b>	<b>\$ (11,085)</b>	
<b>FUND BALANCES AT BEGINNING OF</b>							
<b>YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(617)</b>	<b>\$ 53,404</b>	<b>\$ -</b>	<b>\$ 11,085</b>	
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 34,022</b>	<b>\$ -</b>	<b>\$ -</b>	

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	8(G) MULTI- SENSORY	8(G) EARLY CHILDHOOD	AMERICA READS GRANT	FED. SPEC. ED. PRESCHOOL CARRYOVER	FED. SPEC. ED. ARTS IN EDUCATION
<b>REVENUES</b>					
LOCAL SOURCES:					
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-
OTHER	-	-	-	-	4,800
STATE SOURCES:					
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-
RESTRICTED GRANTS	3,736	49,627	-	-	-
FEDERAL SOURCES:					
RESTRICTED GRANTS	-	-	4,521	13,141	-
<b>TOTAL REVENUES</b>	<b>\$ 3,736</b>	<b>\$ 49,627</b>	<b>\$ 4,521</b>	<b>\$ 13,141</b>	<b>\$ 4,800</b>

<b>EXPENDITURES</b>					
EDUCATION:					
INSTRUCTION:					
REGULAR PROGRAMS	\$ 3,736	\$ -	\$ 4,521	\$ -	\$ 4,800
SPECIAL EDUCATION PROGRAMS	-	-	-	10,374	-
VOCATIONAL EDUCATION	-	-	-	-	-
OTHER INSTRUCTIONAL	-	-	-	-	-
SPECIAL PROGRAMS	-	49,627	-	1,190	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-
SUPPORT SERVICES:					
PUPIL SUPPORT	-	-	-	254	-
INSTRUCTIONAL STAFF SUPPORT	-	-	-	3,342	-
GENERAL ADMINISTRATION	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-
BUSINESS ADMINISTRATION	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-
STUDENT TRANSPORTATION	-	-	-	171	-
CENTRAL SERVICES	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>8(G) MULTI- SENSORY</u>	<u>8(G) EARLY CHILDHOOD</u>	<u>AMERICA READS GRANT</u>	<u>FED. SPEC. ED. PRESCHOOL CARRYOVER</u>	<u>FED. SPEC. ED. ARTS IN EDUCATION</u>
COMMUNITY SERVICE	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	11,840	-
/CONSTRUCTION	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,736</b>	<b>\$ 49,627</b>	<b>\$ 4,521</b>	<b>\$ 13,030</b>	<b>\$ 29,141</b>
					<b>\$ 4,800</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 111</b>	<b>\$ 1,317</b>
					<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>					
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	(111)	(1,317)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (111)</b>	<b>\$ (1,317)</b>
					<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ADJUSTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>IN SCHOOL</u>		<u>LEAP 21</u>	<u>STATE SCHOOL</u>		<u>K-8 ACCOUNT-</u>	
	<u>TANF-PRE-GED</u>	<u>YOUTH</u>		<u>IMPROVEMENT</u>	<u>QZAB FUND</u>	<u>ABILITY</u>	<u>AWARDS</u>
<b>REVENUES</b>							
LOCAL SOURCES:							
AD VALORUM TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-
INTEREST EARNINGS	-	-	-	-	-	-	-
OTHER	-	-	-	-	-	-	-
STATE SOURCES:							
UNRESTRICTED GRANTS-IN-AID	-	-	-	-	-	-	-
RESTRICTED GRANTS	-	-	4,036	17,241	-	-	36,553
FEDERAL SOURCES:							
RESTRICTED GRANTS	50,760	28,793	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 50,760</b>	<b>\$ 28,793</b>	<b>\$ 4,036</b>	<b>\$ 17,241</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,553</b>

<b>EXPENDITURES</b>							
EDUCATION:							
INSTRUCTION:							
REGULAR PROGRAMS	\$ 42,782	\$ 25,343	\$ -	\$ 3,299	\$ 27,885	\$ 18,104	
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-
OTHER INSTRUCTIONAL	436	3,450	-	-	-	-	-
SPECIAL PROGRAMS	-	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-	-
SUPPORT SERVICES:							
PUPIL SUPPORT	-	-	-	-	-	-	-
INSTRUCTIONAL STAFF SUPPORT	-	-	4,036	13,942	-	-	-
GENERAL ADMINISTRATION	-	-	-	-	-	-	-
SCHOOL ADMINISTRATION	-	-	-	-	-	-	196
BUSINESS ADMINISTRATION	-	-	-	-	-	-	-
PLANT SERVICES	-	-	-	-	-	-	15,453
STUDENT TRANSPORTATION	-	-	-	-	-	-	-
CENTRAL SERVICES	-	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-	-

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SPECIAL REVENUE FUNDS**

SCHEDULE 2

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>TANF-PRE-GED</u>		<u>IN SCHOOL</u>		<u>LEAP 21</u>	<u>STATE SCHOOL</u>		<u>K-8 ACCOUNT-</u>	
	<u>YOUTH</u>	<u>YOUTH</u>	<u>TUTORING</u>	<u>IMPROVEMENT</u>	<u>QZAB FUND</u>	<u>AWARDS</u>	<u>AWARDS</u>	<u>AWARDS</u>	<u>AWARDS</u>
COMMUNITY SERVICE	-	-	-	-	-	-	-	-	-
FACILITIES ACQUISITION	-	-	-	-	-	-	-	-	-
CONSTRUCTION	-	-	-	-	-	-	-	-	-
DEBT SERVICE	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,218</b>	<b>\$ 28,793</b>	<b>\$ 4,036</b>	<b>\$ 17,241</b>	<b>\$ 69,840</b>	<b>\$ 36,553</b>	<b>\$ 36,553</b>	<b>\$ 36,553</b>	<b>\$ 36,553</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 7,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (69,840)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>									
SALE OF ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PROCEEDS OF BORROWING	-	-	-	-	195,000	-	-	-	-
OPERATING TRANSFERS IN	-	-	-	-	-	-	-	-	-
OPERATING TRANSFERS OUT	-	-	-	-	-	-	-	-	-
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 7,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 7,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
SPECIAL REVENUE FUNDS**

**SCHEDULE 2**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<u>TOTALS</u>
<b>REVENUES</b>	
LOCAL SOURCES:	
AD VALORUM TAXES	\$ 310,570
FEES, CHARGES, OR COMMISSION	129,407
INTEREST EARNINGS	8,276
OTHER	157,702
STATE SOURCES:	
UNRESTRICTED GRANTS-IN-AID	233,769
RESTRICTED GRANTS	243,553
FEDERAL SOURCES:	
RESTRICTED GRANTS	2,170,503
<b>TOTAL REVENUES</b>	<u>\$ 3,253,780</u>

<b>EXPENDITURES</b>	
EDUCATION:	
INSTRUCTION:	
REGULAR PROGRAMS	\$ 537,997
SPECIAL EDUCATION PROGRAMS	59,610
VOCATIONAL EDUCATION	36,229
OTHER INSTRUCTIONAL	13,997
SPECIAL PROGRAMS	540,694
ADULT EDUCATION PROGRAMS	-
SUPPORT SERVICES:	
PUPIL SUPPORT	91,058
INSTRUCTIONAL STAFF SUPPORT	581,602
GENERAL ADMINISTRATION	12,810
SCHOOL ADMINISTRATION	34,240
BUSINESS ADMINISTRATION	2,750
PLANT SERVICES	252,111
STUDENT TRANSPORTATION	9,896
CENTRAL SERVICES	2,130
FOOD SERVICES	894,109

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
SPECIAL REVENUE FUNDS**

**SCHEDULE 2**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances for the Year Ended June 30, 2002

	<b><u>TOTALS</u></b>
COMMUNITY SERVICE	44,354
FACILITIES ACQUISITION	
/CONSTRUCTION	128,126
DEBT SERVICE	<u>2,882</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>3,244,695</u></b>
EXCESS (DEFICIENCY) OF	
REVENUES OVER EXPENDITURES	<b>\$ <u>9,085</u></b>
OTHER FINANCING SOURCES	
SALE OF ASSETS	-
PROCEEDS OF BORROWING	195,000
OPERATING TRANSFERS IN	-
OPERATING TRANSFERS OUT	-
INDIRECT COST TRANSFERS TO	
GENERAL FUND	<u>(90,514)</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	
<b>(USES)</b>	<b>\$ <u>104,486</u></b>
EXCESS (DEFICIENCY) OF	
REVENUES AND OTHER SOURCES	
OVER EXPENDITURES AND OTHER	
USES	<b>\$ <u>113,571</u></b>
FUND BALANCES AT BEGINNING OF	
YEAR	<b>\$ 514,783</b>
PRIOR PERIOD ADJUSTMENT	<u>(9,540)</u>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ <u>618,814</u></b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SCHOOL DISTRICT MAINTENANCE FUNDS**

SCHEDULE 3

Combining Balance Sheet June 30, 2002

	SCHOOL DISTRICT #1 MAINTENANCE FUND	SCHOOL DISTRICT #2 MAINTENANCE FUND	SCHOOL DISTRICT #5 MAINTENANCE FUND	SCHOOL DISTRICT #9 MAINTENANCE FUND	SCHOOL DISTRICT #12 MAINTENANCE FUND	SCHOOL DISTRICT #25 MAINTENANCE FUND	TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS
<b>ASSETS</b>							
CASH & EQUIVALENTS	\$ 80,141	\$ 20,516	\$ 27,212	\$ 11,383	\$ 6,159	\$ 33,061	\$ 178,472
INTERFUND LOANS	-	-	-	-	-	-	-
DUE FROM OTHER FUNDS	-	-	-	-	-	-	-
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	-
DUE FROM STATE GOVERNMENT	-	-	-	-	-	-	-
INVENTORY	-	-	-	-	-	-	-
ACCOUNTS REC	477	70	56	517	-	73	1,193
<b>TOTAL ASSETS</b>	<b>\$ 80,618</b>	<b>\$ 20,586</b>	<b>\$ 27,268</b>	<b>\$ 11,900</b>	<b>\$ 6,159</b>	<b>\$ 33,134</b>	<b>\$ 179,665</b>
<b>LIABILITIES AND EQUITY</b>							
<b>LIABILITIES</b>							
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DUE TO OTHER FUNDS	-	-	-	-	-	-	-
DUE TO STATE	-	-	-	-	-	-	-
ACCOUNTS PAYABLE	-	-	-	-	-	-	-
SALARIES & BENEFITS PAYABLE	3,092	909	458	291	-	1,057	5,807
<b>TOTAL LIABILITIES</b>	<b>3,092</b>	<b>909</b>	<b>458</b>	<b>291</b>	<b>-</b>	<b>1,057</b>	<b>5,807</b>
<b>FUND EQUITY</b>							
FUND BALANCE	\$ 77,526	\$ 19,677	\$ 26,810	\$ 11,609	\$ 6,159	\$ 32,077	\$ 173,858
<b>TOTAL FUND EQUITY</b>	<b>\$ 77,526</b>	<b>\$ 19,677</b>	<b>\$ 26,810</b>	<b>\$ 11,609</b>	<b>\$ 6,159</b>	<b>\$ 32,077</b>	<b>\$ 173,858</b>
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<b>\$ 80,618</b>	<b>\$ 20,586</b>	<b>\$ 27,268</b>	<b>\$ 11,900</b>	<b>\$ 6,159</b>	<b>\$ 33,134</b>	<b>\$ 179,665</b>

**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SCHOOL DISTRICT MAINTENANCE FUNDS**

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2002

	SCHOOL DISTRICT #1 MAINTENANCE FUND	SCHOOL DISTRICT #2 MAINTENANCE FUND	SCHOOL DISTRICT #5 MAINTENANCE FUND	SCHOOL DISTRICT #9 MAINTENANCE FUND	SCHOOL DISTRICT #12 MAINTENANCE FUND	SCHOOL DISTRICT #25 MAINTENANCE FUND	TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS
<b>REVENUES</b>							
LOCAL SOURCES:							
AD VALORUM TAXES	\$ 64,414	\$ 19,273	\$ 15,314	\$ 516	\$ -	\$ 13,966	\$ 113,483
FEES, CHARGES, OR COMMISSION	-	-	-	-	-	-	-
INTEREST EARNINGS	1,548	438	475	214	97	535	3,307
OTHER	12,035	-	-	-	-	1,000	13,035
STATE SOURCES:							
UNRESTRICTED GRANTS-IN-AID	6,893	2,680	2,400	-	-	590	12,563
RESTRICTED GRANTS	-	-	-	-	-	-	-
FEDERAL SOURCES:							
RESTRICTED GRANTS	146	-	-	-	-	-	146
<b>TOTAL REVENUES</b>	<b>\$ 85,036</b>	<b>\$ 22,391</b>	<b>\$ 18,189</b>	<b>\$ 730</b>	<b>\$ 97</b>	<b>\$ 16,091</b>	<b>\$ 142,534</b>
<b>EXPENDITURES</b>							
EDUCATION:							
INSTRUCTION:							
REGULAR PROGRAMS	\$ 1,986	\$ 6,731	\$ -	\$ -	\$ -	\$ 3,866	\$ 12,583
SPECIAL EDUCATION PROGRAMS	-	-	-	-	-	-	-
VOCATIONAL EDUCATION	-	-	-	-	-	-	-
OTHER INSTRUCTIONAL	5,179	4,000	400	400	-	-	9,979
SPECIAL PROGRAMS	-	-	-	-	-	-	-
ADULT EDUCATION PROGRAMS	-	-	-	-	-	-	-
SUPPORT SERVICES:							
PUPIL SUPPORT	715	-	-	-	-	-	715
INSTRUCTIONAL STAFF SUPPORT	-	-	-	-	-	-	-
GENERAL ADMINISTRATION	2,607	952	756	-	-	464	4,779
SCHOOL ADMINISTRATION	16,618	7,060	3,634	2,265	-	3,241	32,818
BUSINESS ADMINISTRATION	-	-	-	-	-	-	-
PLANT SERVICES	12,692	3,736	4,607	-	-	2,718	23,753
STUDENT TRANSPORTATION	219	-	-	9	-	-	228
CENTRAL SERVICES	-	-	-	-	-	-	-
FOOD SERVICES	-	-	-	-	-	-	-
COMMUNITY SERVICE	-	-	-	-	-	-	-



**CATAHOULA PARISH SCHOOL BOARD**  
**HARRISONBURG, LOUISIANA**  
**SCHOOL DISTRICT MAINTENANCE FUNDS**

SCHEDULE 4

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2002

	SCHOOL DISTRICT #1 MAINTENANCE FUND	SCHOOL DISTRICT #2 MAINTENANCE FUND	SCHOOL DISTRICT #5 MAINTENANCE FUND	SCHOOL DISTRICT #9 MAINTENANCE FUND	SCHOOL DISTRICT #12 MAINTENANCE FUND	SCHOOL DISTRICT #25 MAINTENANCE FUND	TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS
FACILITIES ACQUISITION							
CONSTRUCTION	44,231	-	12,300	-	-	-	\$ 56,531
DEBT SERVICE	1,273	945	764	-	-	-	\$ 2,982
<b>TOTAL EXPENDITURES</b>	<b>\$ 85,520</b>	<b>\$ 23,424</b>	<b>\$ 22,461</b>	<b>\$ 2,674</b>	<b>\$ -</b>	<b>\$ 10,289</b>	<b>\$ 144,368</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (484)</b>	<b>\$ (1,033)</b>	<b>\$ (4,272)</b>	<b>\$ (1,944)</b>	<b>\$ 97</b>	<b>\$ 5,802</b>	<b>\$ (1,834)</b>
OTHER FINANCING SOURCES							
SALE OF ASSETS	-	-	-	-	-	-	\$ -
PROCEEDS OF BORROWING	-	-	-	-	-	-	\$ -
OPERATING TRANSFERS IN	-	-	-	-	-	-	\$ -
OPERATING TRANSFERS OUT	-	-	-	-	-	-	\$ -
INDIRECT COST TRANSFERS TO GENERAL FUND	-	-	-	-	-	-	\$ -
<b>(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (484)</b>	<b>\$ (1,033)</b>	<b>\$ (4,272)</b>	<b>\$ (1,944)</b>	<b>\$ 97</b>	<b>\$ 5,802</b>	<b>\$ (1,834)</b>
<b>YEAR</b>	<b>\$ 78,010</b>	<b>\$ 20,710</b>	<b>\$ 31,082</b>	<b>\$ 13,553</b>	<b>\$ 6,062</b>	<b>\$ 28,275</b>	<b>\$ 175,692</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 77,526</b>	<b>\$ 19,677</b>	<b>\$ 26,810</b>	<b>\$ 11,609</b>	<b>\$ 6,159</b>	<b>\$ 32,077</b>	<b>\$ 173,858</b>



**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended June 30, 2002

**DEBT SERVICE FUNDS**

**SCHOOL DISTRICTS NO. 1, NO. 1 FHA, NO. 2, NO. 5, AND NO. 9 DEBT SERVICE FUNDS**

The school district debt service funds accumulate monies for servicing of various general obligation bond issues. The bonds were issued by the respective school districts to acquire and improve sites and erect, equip, and improve existing, as well as additional, public school buildings. The bond issues are financed by special property taxes levied on property within the territorial limits of the appropriate school districts.

CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
DEBT SERVICE FUNDS

SCHEDULE 5

Combining Balance Sheet, June 30, 2002

	<u>DISTRICT #1</u>	<u>DISTRICT #1</u>	<u>DISTRICT #1</u>	<u>DISTRICT #2</u>	<u>DISTRICT #5</u>	<u>DISTRICT #9</u>	<u>TOTAL</u>
		<u>EHA</u>					
<b>ASSETS</b>							
CASH & EQUIVALENTS	\$ 92,953	\$ 117,144	\$ 88,493	\$ 141,748	\$ 433	\$ 440,771	
INTERFUND LOANS	-	-	-	-	-	-	
DUE FROM OTHER FUNDS	-	-	-	-	-	-	
DUE FROM FEDERAL GOVERNMENT	-	-	-	-	-	-	
DUE FROM STATE GOVERNMENT	-	-	-	-	-	-	
INVENTORY	-	-	-	-	-	-	
ACCOUNTS REC	745	973	507	708	120	3,053	
<b>TOTAL ASSETS</b>	<u>\$ 93,698</u>	<u>\$ 118,117</u>	<u>\$ 89,000</u>	<u>\$ 142,456</u>	<u>\$ 553</u>	<u>\$ 443,824</u>	
<b>LIABILITIES AND EQUITY</b>							
<b>LIABILITIES</b>							
INTERFUND LOANS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
DUE TO OTHER FUNDS	-	-	-	-	-	-	
DUE TO STATE	-	-	-	-	-	-	
ACCOUNTS PAYABLE	-	-	-	-	-	-	
SALARIES & BENEFITS PAYABLE	-	-	-	-	-	-	
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>FUND EQUITY</b>							
FUND BALANCE	\$ 93,698	\$ 118,117	\$ 89,000	\$ 142,456	\$ 553	\$ 443,824	
<b>TOTAL FUND EQUITY</b>	<u>\$ 93,698</u>	<u>\$ 118,117</u>	<u>\$ 89,000</u>	<u>\$ 142,456</u>	<u>\$ 553</u>	<u>\$ 443,824</u>	
<b>TOTAL LIABILITIES &amp; FUND EQUITY</b>	<u>\$ 93,698</u>	<u>\$ 118,117</u>	<u>\$ 89,000</u>	<u>\$ 142,456</u>	<u>\$ 553</u>	<u>\$ 443,824</u>	

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
DEBT SERVICE FUNDS**

SCHEDULE 6

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
For the Year Ended June 30, 2002**

	<u>DISTRICT #1</u>	<u>DISTRICT #1</u>	<u>DISTRICT #2</u>	<u>DISTRICT #5</u>	<u>DISTRICT #9</u>	<u>TOTAL</u>
		FHA				
<b>REVENUES</b>						
LOCAL SOURCES:						
AD VALORUM TAXES	\$ 90,351	\$ 115,945	\$ 115,411	\$ 152,765	\$ 5,196	\$ 479,668
INTEREST EARNINGS	3,141	2,874	2,091	3,073	165	11,344
STATE SOURCES:						
RESTRICTED GRANTS	201	263	-	-	101	565
FEDERAL SOURCES:						
RESTRICTED GRANTS	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 93,693</b>	<b>\$ 119,082</b>	<b>\$ 117,502</b>	<b>\$ 155,838</b>	<b>\$ 5,462</b>	<b>\$ 491,577</b>
<b>EXPENDITURES</b>						
SUPPORT SERVICES:						
GENERAL ADMINISTRATION	\$ 2,993	\$ 3,900	\$ 3,881	\$ 5,113	\$ 173	\$ 16,060
DEBT SERVICE	102,260	108,918	104,367	129,547	13,600	458,692
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,253</b>	<b>\$ 112,818</b>	<b>\$ 108,248</b>	<b>\$ 134,660</b>	<b>\$ 13,773</b>	<b>\$ 474,752</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (11,560)</b>	<b>\$ 6,264</b>	<b>\$ 9,254</b>	<b>\$ 21,178</b>	<b>\$ (8,311)</b>	<b>\$ 16,825</b>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<b>105,083</b>	<b>111,853</b>	<b>79,921</b>	<b>121,278</b>	<b>8,864</b>	<b>426,999</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>	<b>175</b>	<b>-</b>	<b>(175)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES AT END OF YEAR</b>	<b>\$ 93,698</b>	<b>\$ 118,117</b>	<b>\$ 89,000</b>	<b>\$ 142,456</b>	<b>\$ 553</b>	<b>\$ 443,824</b>

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of and for the Year Ended June 30, 2002

**FIDUCIARY FUND TYPE - AGENCY FUND**

**SCHOOL ACTIVITY AGENCY FUND**

The School Activity Agency Fund accounts for monies generated by the individual schools and organizations within the schools of the parish. 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.

**CATAHOULA PARISH SCHOOL BOARD  
HARRISONBURG, LOUISIANA  
FIDUCIARY FUND TYPE  
SCHOOL ACTIVITY FUNDS**

**SCHEDULE 7**

**Schedule of Changes in Deposit Balances  
Due to Others  
For the Year Ended June 30, 2002**

	<u>BALANCE 07/01/01</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE 6/30/02</u>
Block High School	\$ 74,601	\$ 173,256	\$ 173,075	\$ 74,782
Central High School	8,439	27,971	30,598	5,812
Harrisonburg Elementary	10,824	37,819	38,151	10,492
Harrisonburg High School	12,396	78,753	81,313	9,836
Jonesville Elementary	20,173	86,224	83,165	23,232
Jonesville Junior High	8,829	82,555	78,764	12,620
Marting Junior High	6,448	32,371	30,780	8,039
Sicily Island Elementary	9,813	24,554	24,738	9,629
Sicily Island High School	<u>12,678</u>	<u>44,346</u>	<u>42,788</u>	<u>14,236</u>
 TOTAL	 \$ 164,201	 \$ 587,849	 \$ 583,372	 \$ 168,678

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**

**Schedule of Compensations Paid Board Members**  
**As of and for the Year Ended June 30, 2002**

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$350 per month, and the president receives an additional \$40 per month for performing the duties of his office. In addition, members of the finance committee also receive \$50 per month for attending meetings of the committee.

**SCHEDULE 8**

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Schedule of Compensation Paid Board Members**  
**For the Year Ended June 30, 2002**

Lillian S. Aplin	\$ 4,200
Joe A. Edwards	4,800
Charles House	4,200
Willie Manning	4,200
Clarence Martin	4,800
Dave Mays	4,800
Wayne Sanders, President	4,680
Dewey W. Stockman	4,200
Dorothy Watson	<u>4,200</u>
 TOTAL	 <u><u>\$40,080</u></u>

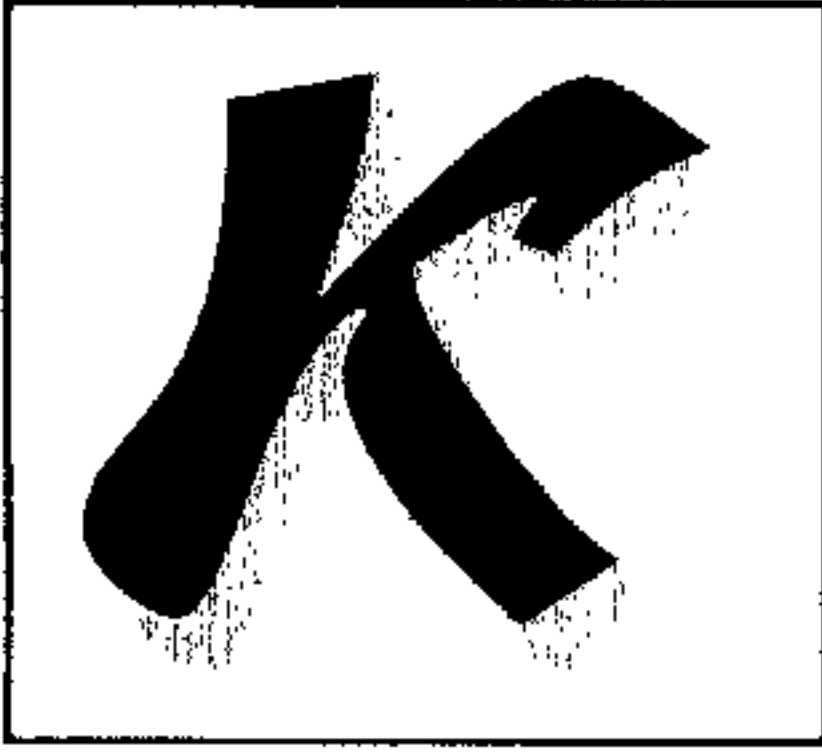


**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

**OTHER REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States.



**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue      Alexandria, LA 71301  
Ph: (318) 445-9855      Fax: (318) 445-9882

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

December 17, 2002

Catahoula Parish School Board  
Harrisonburg, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board as of and for the year ended June 30, 2002, and have issued my report thereon dated December 17, 2002. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

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

**Internal Control Over Financial Reporting**

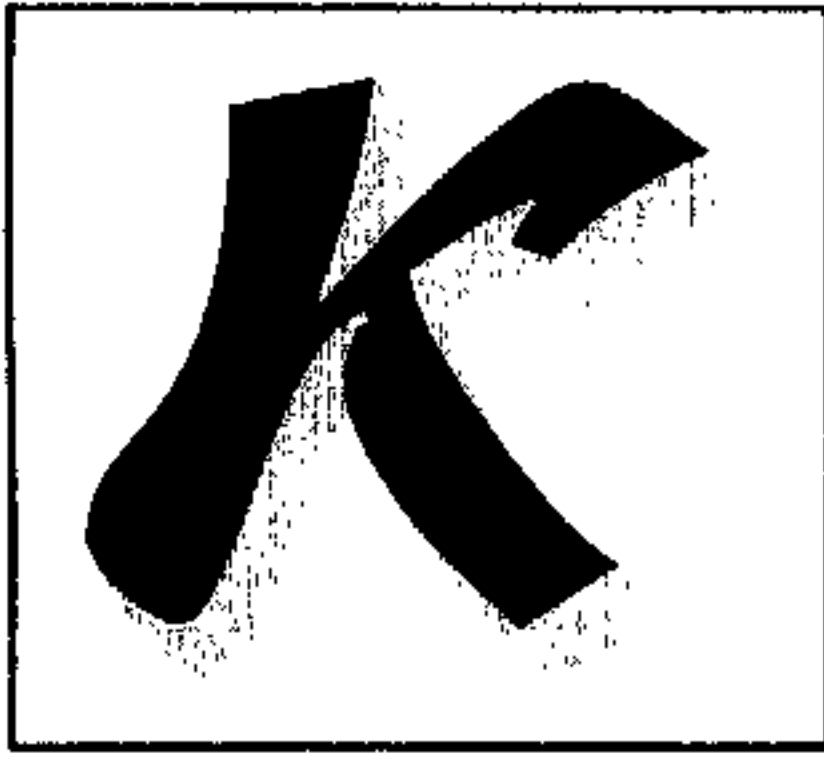
In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial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

This report is intended for the information of the audit committee, management and federal awarding

agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



Roland D. Kraushaar  
Certified Public Accountant



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1406 Texas Avenue      Alexandria, LA 71301  
Ph: (318) 445-9855      Fax: (318) 445-9882

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

December 17, 2002

Catahoula Parish School Board  
Harrisonburg, Louisiana

I have audited the compliance of the Catahoula Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2002. The Catahoula Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts and grants applicable to each of its major federal programs is the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on the Catahoula Parish School Board's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish School Board's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the Catahoula Parish School Board's compliance with those requirements.

In my opinion, the Catahoula Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

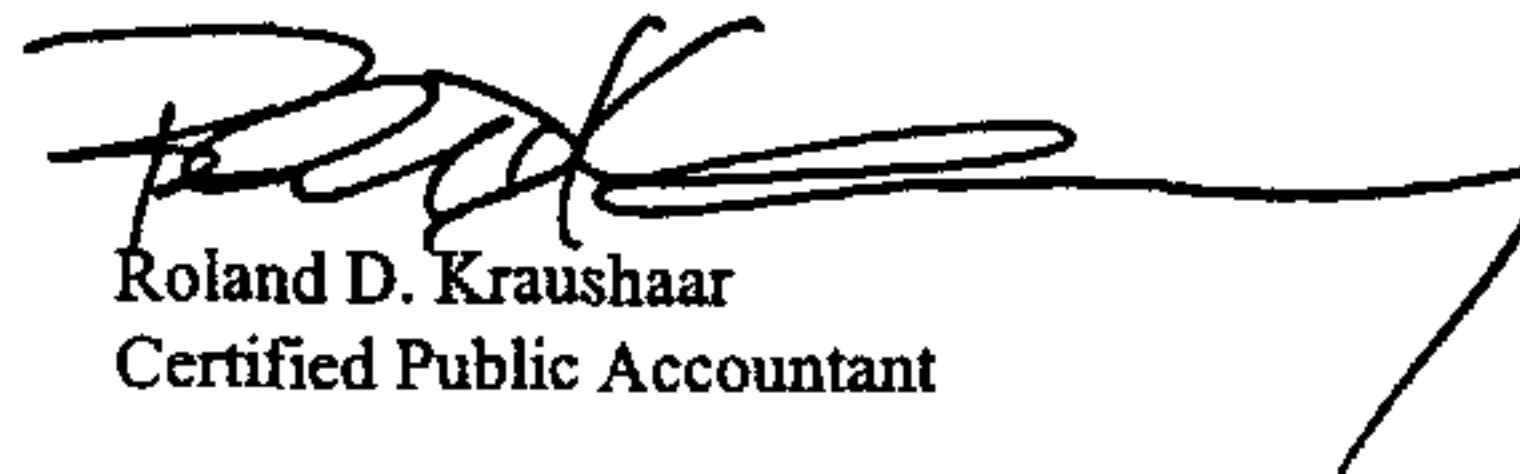
Internal Control Over Compliance

The management of the Catahoula Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

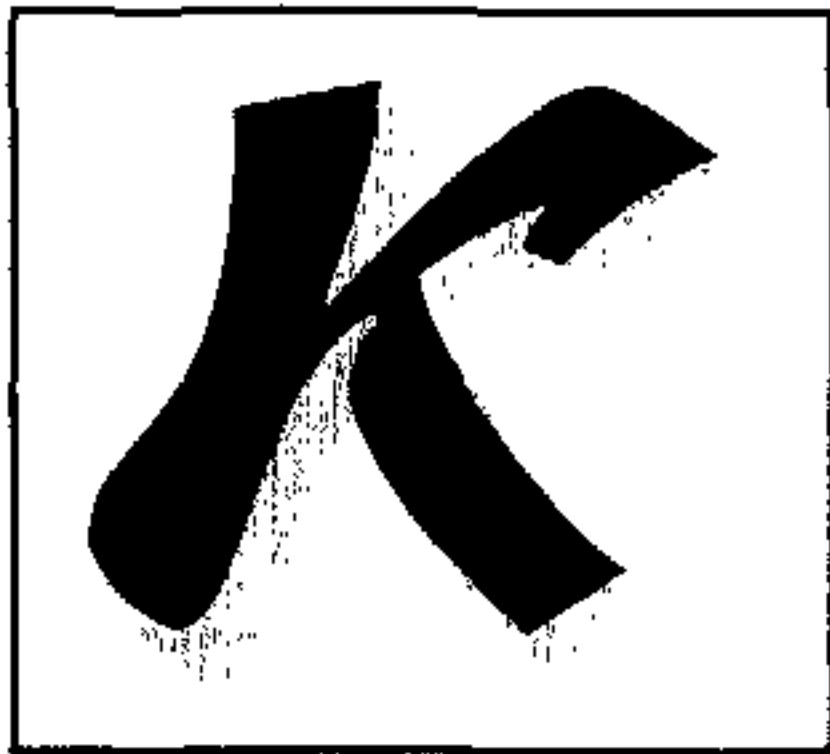
My consideration of the internal control over compliance would not necessarily disclose all matters in the

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

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



Roland D. Kraushaar  
Certified Public Accountant



**Roland D. Kraushaar**

**Certified Public Accountant**

1406 Texas Avenue      Alexandria, LA 71301  
Ph: (318) 445-9855      Fax: (318) 445-9882

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

December 17, 2002

Catahoula Parish School Board  
Harrisonburg, Louisiana

I have audited the general purpose financial statements of the Catahoula Parish School Board as of and for the year ended June 30, 2002, and have issued my report thereon dated December 17, 2002. These general purpose financial statements are the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

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

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

  
Roland D. Kraushaar  
Certified Public Accountant

**CATAHOULA PARISH SCHOOL BOARD**

Harrisonburg, Louisiana

Schedule of Federal Awards  
For the Year Ended June 30, 2002

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME</u>	<u>FEDERAL CFDA NUMBER</u>	<u>2002 EXPENDITURES</u>
<b>United States Department of Agriculture</b>		
Passed through Louisiana Department of Education:		
National School Lunch Program	10.555	\$ 332,148
School Breakfast Program	10.553	178,849
Passed through Louisiana Department of Agriculture and Forestry	10.500	<u>42,785</u>
Total United States Department of Agriculture		<u>\$ 553,782</u>
<b>United States Department of Education</b>		
Direct Assistance:		
America 2000	84.303A	\$ 266,953
Passed through Louisiana Department of Education:		
Educationally Deprived Children -		
Local Educational Agencies	84.010	718,291
Handicapped State Grants	84.027A	328,761
Federal Special Education Preschool	84.173A	13,141
Federal, State, and Local Partnerships for Educational Improvement	84.298A	16,403
Eisenhower Professional Development	84.281A	23,871
Learn-Goals 2000	84.276A	6,738
In School Youth - Aspire		28,793
Pre-GED/Option III - TANF	93.558	43,218
Adult Education	84.002A	46,490
U.S. Childcare - Starting Points	93.558	52,905
Americorps State Grant - America Reads	94.006	4,521
Class Size Reduction	84.340A	98,633
Title IV Safe & Drug Free Schools	84.186A	7,697
Passed through Louisiana Community Technical College System - Perkins Vocational Education		
	84.186A	38,400
Passed through Louisiana Public Television		
Education Challenge Grant	?	15,315
Passed through Louisiana Works		
School to Work	?	7,447
Passed through Public Broadcasting Service		
Teacher Line	-	<u>11,085</u>
Total United States Department of Education		<u>\$1,728,662</u>
Total Federal Funds		<u>\$2,282,444</u>



**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Notes to Schedule of Federal Awards**  
**For the Year Ended June 30, 2002**

**NOTE A - BASIS OF PRESENTATION**

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

**NOTE B - USDA COMMODITIES**

Nonmonetary assistance provided through the United States Department of Agriculture and passed through the Louisiana Department of Agriculture is reported in the schedule at the fair market value of commodities received and consumed. At June 30, 2002, the value of unexpended commodities was \$5,707.

**CATAHOULA PARISH SCHOOL BOARD**  
Harrisonburg, Louisiana

**Statement of Findings and Questioned Costs**  
**For the Year Ended June 30, 2002**

**SECTION I - SUMMARY OF AUDITOR'S REPORTS**

Financial Statements

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

Federal Awards

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

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

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

Identification of Major Programs:

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

Dollar Threshold to Distinguish Between	
Type A and Type B Programs	\$300,000

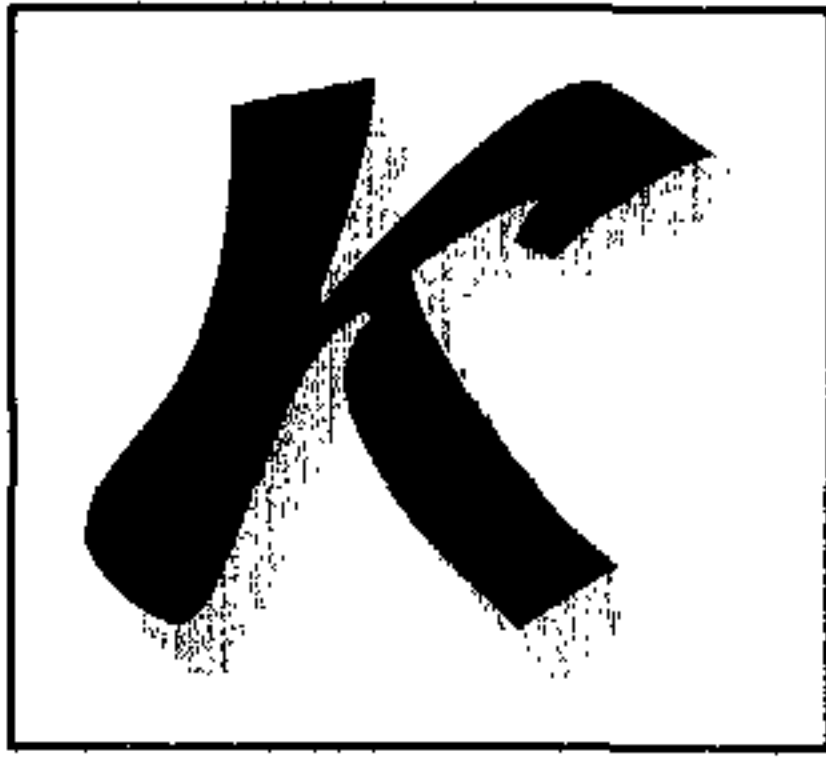
Auditee Qualified as Low-Risk Auditee?	Yes
--	-----

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.



**Roland D. Kraushaar**  
Certified Public Accountant

1406 Texas Avenue      Alexandria, LA 71301  
Ph: (318) 445-9855      Fax: (318) 445-9882

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

Catahoula Parish School Board  
Harrisonburg, Louisiana

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

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

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

2. I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
  - Total General Fund Instructional Expenditures
  - Total General Fund Equipment Expenditures
  - Total Local Taxation Revenue

- Total Local Earnings on Investment in Real Property
- Total State Revenue in Lieu of Taxes
- Nonpublic Textbook Revenue
- Nonpublic Transportation Revenue

#### **Education Levels of Public School Staff (Schedule 2)**

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

#### **Number and Type of Public Schools (Schedule 3)**

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

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

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

#### **Public Staff Data (Schedule 5)**

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

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

**Class Size Characteristics (Schedule 6)**

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

**Louisiana Educational Assessment Program (LEAP) for the 21<sup>st</sup> Century (Schedule 7)**

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

**The Graduation Exit Exam for the 21<sup>st</sup> Century (Schedule 8)**

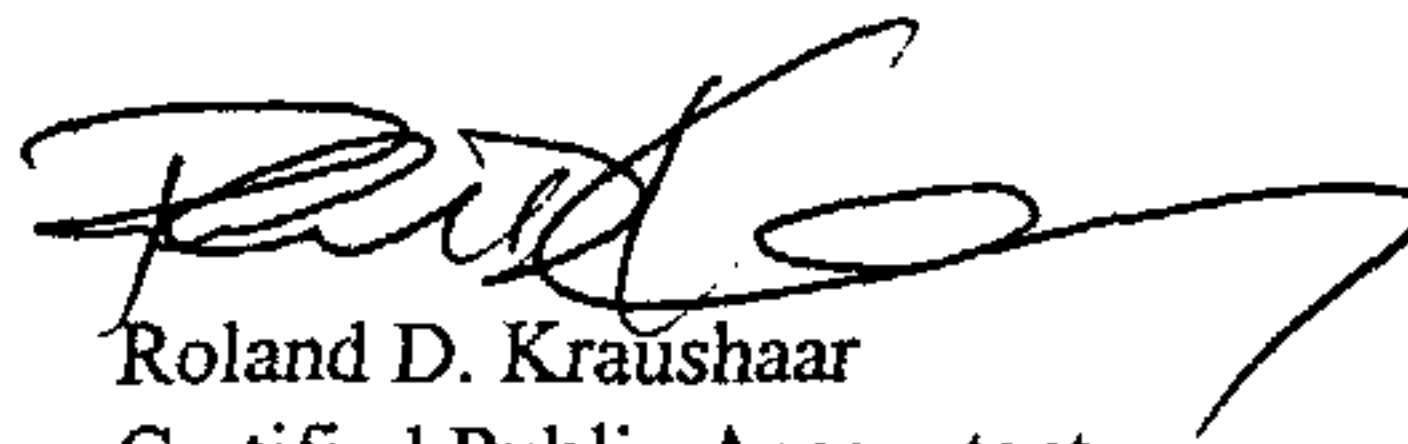
11. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

**The IOWA Tests (Schedule 9)**

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

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

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

  
Roland D. Kraushaar  
Certified Public Accountant  
December 17, 2002

**CATAHOULA PARISH SCHOOL BOARD  
SCHEDULE 1**

For the Year Ended June 30, 2002

**GENERAL FUND INSTRUCTIONAL AND EQUIPMENT EXPENDITURES**

**GENERAL FUND INSTRUCTIONAL EXPENDITURES:**

**TEACHER AND STUDENT INTERACTION ACTIVITIES**

CLASSROOM TEACHER SALARIES	\$ 3,912,095
OTHER INSTRUCTIONAL STAFF ACTIVITIES	379,293
EMPLOYEE BENEFITS	1,332,166
PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	1,627
INSTRUCTIONAL MATERIALS AND SUPPLIES	245,179
INSTRUCTIONAL EQUIPMENT	<u>23,995</u>

**TOTAL TEACHER AND STUDENT INTERACTION ACTIVITIES** **\$ 5,894,355**

**OTHER INSTRUCTIONAL ACTIVITIES** **\$ 34,749**

**PUPIL SUPPORT ACTIVITIES** **\$ 435,685**

LESS: EQUIPMENT FOR PUPIL SUPPORT ACTIVITIES 11,155

**NET PUPIL SUPPORT ACTIVITIES** **\$ 424,530**

**INSTRUCTIONAL STAFF SERVICES** **\$ 464,134**

LESS: EQUIPMENT FOR INSTRUCTIONAL STAFF SERVICES 3,958

**NET INSTRUCTIONAL STAFF SERVICES** **\$ 460,176**

**TOTAL GENERAL FUND INSTRUCTIONAL EXPENDITURES** **\$ 6,813,810**

**TOTAL GENERAL FUND EQUIPMENT EXPENDITURES** **\$ 49,087**

**CERTAIN LOCAL REVENUE SOURCES**

**LOCAL T: CONSTITUTIONAL AD VALOREM TAXES** **\$ 117,931**

RENEWABLE AD VALOREM TAX 464,362

DEBT SERVICE AD VALOREM TAX 479,670

UP TO 1% OF COLLECTIONS BY THE SHERIFF ON TAXES 27,879

OTHER THAN SCHOOL TAXES 1,424,184

SALES AND USE TAXES \$ 2,514,026

**TOTAL LOCAL TAXATION REVENUE** **\$ 2,514,026**

**LOCAL E: EARNINGS FROM 16TH SECTION PROPERTY** **\$ 66,297**

EARNINGS FROM OTHER REAL PROPERTY 1,054

**TOTAL LOCAL EARNINGS ON INVESTMENT IN REAL PROPERTY** **\$ 67,351**

**STATE R: REVENUE SHARING-CONSTITUTIONAL TAX** **\$ 13,180**

REVENUE SHARING-OTHER TAXES **\$ 51,778**

REVENUE SHARING-EXCESS PORTION **\$ -**

OTHER REVENUE IN LIEU OF TAXES **\$ -**

**TOTAL STATE REVENUE IN LIEU OF TAXES** **\$ 64,958**

**NONPUBLIC TEXTBOOK REVENUE** **\$ -**

**NONPUBLIC TRANSPORTATION REVENUE** **\$ -**

**CATAHOULA PARISH SCHOOL BOARD  
SCHEDULE 2**

**Education Levels of Public School Staff as of October 1, 2001**

<b>Category</b>	<b>Full-time Classroom Teachers</b>				<b>Principals &amp; Assistant Principals</b>			
	<b>Certificated</b>		<b>Uncertificated</b>		<b>Certificated</b>		<b>Uncertificated</b>	
	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>	<b>Number</b>	<b>Percent</b>
Less than a Bachelor's Degree	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Bachelor's Degree	80	54.42%	31	21.09%	1	11.11%	0	0.00%
Masters' Degree	14	9.52%	3	2.04%	3	33.33%	0	0.00%
Masters' Degree + 30	17	11.56%	1	0.68%	4	44.44%	0	0.00%
Specialist in Education	1	0.68%	0	0.00%	1	11.11%	0	0.00%
Ph. D. or Ed. D	0	0.00%	0	0.00%	0	0.00%	0	0.00%
<b>Total</b>	<b>112</b>	<b>76.19%</b>	<b>35</b>	<b>23.81%</b>	<b>9</b>	<b>100.00%</b>	<b>0</b>	<b>0.00%</b>



**CATAHOULA PARISH SCHOOL BOARD  
SCHEDULE 3**

**Number and Type of Public Schools for the Year Ended June 30, 2002**

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

**CATAHOULA PARISH SCHOOL BOARD  
SCHEDULE 4**

**Experience of Public Principals and Full-time Classroom Teachers as of October 1, 2001**

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
<b>Assistant Principals</b>	0	0	0	0	0	0	0	0
<b>Principals</b>	0	0	1	1	3	0	4	9
<b>Classroom Teachers</b>	31	10	25	16	12	25	28	147

**CATAHOULA SCHOOL BOARD  
SCHEDULE 5**

**Public School Staff Data for the Year Ended June 30, 2002**

	<b>All Classroom Teachers</b>	<b>Classroom Teachers Excluding ROTC and Rehired Retirees</b>
<b>Average Classroom Teachers' Salary Including Extra Compensation</b>	<b>\$27,871</b>	<b>\$27,949</b>
<b>Average Classroom Teachers' Salary Excluding Extra Compensation</b>	<b>\$27,538</b>	<b>\$27,609</b>
<b>Number of Teacher Full-time Equivalents (FTEs) Used in Computation of Average Salaries</b>	<b>145</b>	<b>138</b>

**CATAHOULA SCHOOL BOARD  
SCHEDULE 6**

Class Size Characteristics as of October 1, 2001

School Type	Class Size Range								
	1-20			21-26			27-33		34+
	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Elementary	83%	58	14%	10	3%	2	0%	0	0
Elementary Activity Classes	90%	9	1%	1	0%	0	0%	0	0
Middle/Jr. High	64%	65	35%	135	1%	1	0%	0	0
Middle/Jr. High Activity Classes	39%	7	61%	11	0%	0	0%	0	0
High	93%	195	7%	14	0%	0	0%	0	0
High Activity Classes	80%	24	10%	3	7%	2	3%	1	1
Combination	100%	71	0%	0	0%	0	0%	0	0
Combination Activity Classes	100%	5	0%	0	0%	0	0%	0	0

## Louisiana Educational Assessment Program (LEAP) for the 21st Century for the Year Ended June 30, 2002

District Achievement Level Results		Science						Social Studies					
		2002		2001		2000		2002		2001		2000	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Students													
Grade 4													
Advanced		10	6%	6	4%	6	4%	0	0%	3	2%	6	4%
Proficient		27	16%	31	19%	22	15%	24	15%	24	15%	34	23%
Basic		94	57%	80	48%	84	58%	111	67%	94	57%	62	42%
Approaching Basic		33	20%	39	24%	27	18%	20	12%	31	19%	33	23%
Unsatisfactory		1	1%	9	5%	7	5%	10	6%	13	8%	11	8%
Total		165		165		146		165		165		146	

**CATAHOULA PARISH SCHOOL BOARD**  
**SCHEDULE 7**

Louisiana Educational Assessment Program (LEAP) for the 21st Century for the Year Ended June 30, 2002

District Achievement Level Results	English Language Arts						Mathematics					
	2002			2001			2002			2001		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	2%	3	3%	2	1%	1	1%	6	5%	3	2%
Proficient	25	21%	12	10%	14	9%	8	7%	3	3%	10	6%
Basic	38	32%	55	47%	88	56%	54	46%	59	50%	79	50%
Approaching Basic	38	32%	30	26%	32	20%	29	25%	19	16%	31	20%
Unsatisfactory	15	13%	17	15%	21	13%	26	22%	30	26%	34	22%
Total	118		117		157		118		117		157	

District Achievement Level Results	Science						Social Studies					
	2002			2001			2002			2001		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	2	2%	2	2%	2	1%	1	1%	2	2%	0	0%
Proficient	16	14%	15	13%	21	13%	7	6%	12	10%	24	15%
Basic	48	41%	45	38%	68	43%	53	45%	54	45%	88	56%
Approaching Basic	29	25%	32	27%	41	26%	31	26%	28	24%	20	13%
Unsatisfactory	22	19%	24	20%	25	16%	25	21%	23	19%	25	16%
Total	117		118		157		117		119		157	

**CATAHOULA PARISH SCHOOL BOARD**  
**SCHEDULE 8**

The Graduate Exit Exam for the 21st Century for the Year Ended June 30, 2002

District Achievement Level Results	English Language Arts						Mathematics					
	2002			2001			2002			2001		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	1	1%	2	2%	N/A	N/A	8	6%	6	6%	N/A	N/A
Proficient	16	13%	16	17%	N/A	N/A	29	22%	25	26%	N/A	N/A
Basic	63	51%	53	56%	N/A	N/A	61	46%	44	46%	N/A	N/A
Approaching Basic	33	27%	14	15%	N/A	N/A	20	15%	3	3%	N/A	N/A
Unsatisfactory	11	9%	10	11%	N/A	N/A	14	11%	17	18%	N/A	N/A
Total	124		95				132		95			

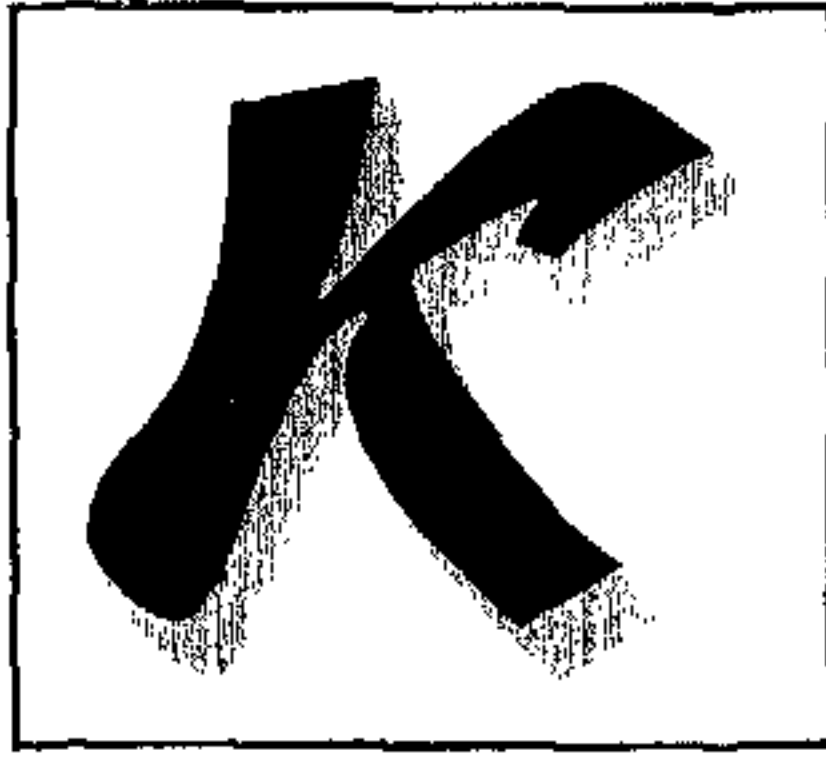
District Achievement Level Results	Science						Social Studies					
	2002			2001			2002			2001		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	5	5%	N/A	N/A	N/A	N/A	4	4%	N/A	N/A	N/A	N/A
Proficient	27	16%	N/A	N/A	N/A	N/A	16	16%	N/A	N/A	N/A	N/A
Basic	94	57%	N/A	N/A	N/A	N/A	53	54%	N/A	N/A	N/A	N/A
Approaching Basic	33	20%	N/A	N/A	N/A	N/A	19	19%	N/A	N/A	N/A	N/A
Unsatisfactory	1	1%	N/A	N/A	N/A	N/A	6	6%	N/A	N/A	N/A	N/A
Total	160						98					



**CATAHOULA SCHOOL BOARD  
SCHEDULE 9**

The Iowa Tests for the Year Ended June 31, 2002

	<b>Composite</b>		
	<b>2002</b>	<b>2001</b>	<b>2000</b>
<b>Test of Basic Skills (ITBS)</b>			
Grade 3	62	64	63
Grade 5	53	60	54
Grade 6	62	53	54
Grade 7	61	58	61
<b>Tests of Educational Development (ITED)</b>			
Grade 9	54	57	55



**Roland D. Kraushaar**

**Certified Public Accountant**

1406 Texas Avenue Alexandria, LA 71301  
Ph: (318) 445-9855 Fax: (318) 445-9882

RECEIVED  
03 FEB 20 AM 9:55

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

Dear Mr. Lofton:

In connection with my audit of the records of the Catahoula Parish School Board for the year ended June 30, 2002, I take this means to make comments and suggestions relative to your operations.

Financial Records: The financial records maintained by your staff were found to be in excellent condition. Supporting documentation was found for all transactions examined and no adjustments were required as a result of my examination. As I discussed with Ms. Christi Lofton, there are some minor changes that will be made in summarizing transactions on worksheets utilized during the next audit. These changes, however, are designed simply to facilitate easier consolidation of detailed general ledgers into summarized reports as presented in the audit report and do not indicate any weaknesses in the accounting records.

Finding of non-compliance: As you are aware, the audit of the Catahoula Parish School Board is required to be issued within six months of the fiscal year end. Through no fault of the School Board or its employees, this report was not issued until nearly two months beyond this deadline. As required, the following is a detailed account of this matter.

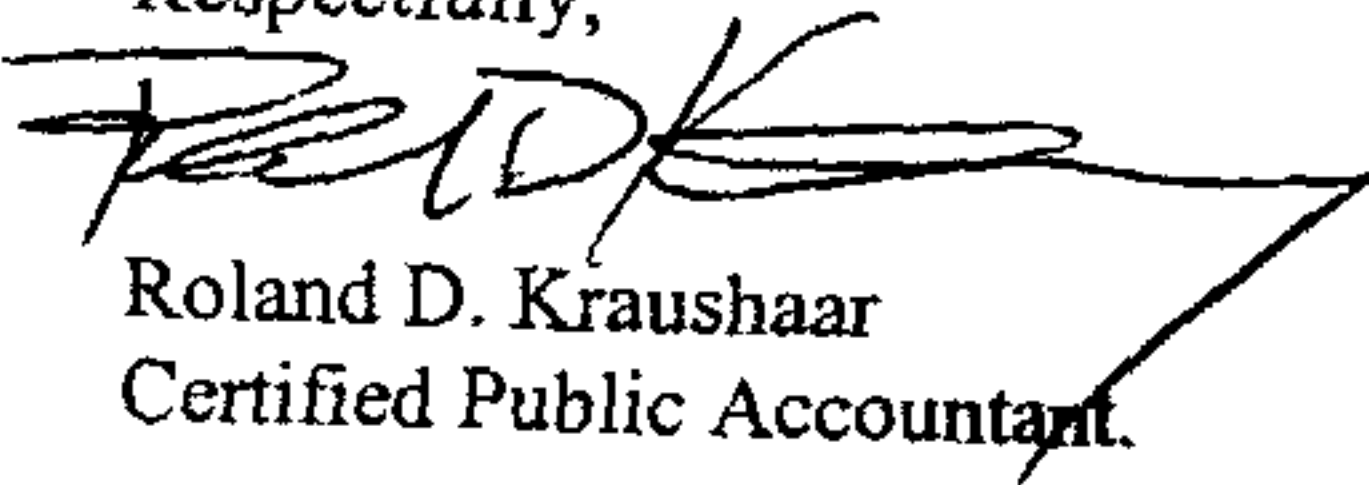
Finding: Louisiana Revised Statutes require that the audit be issued within six months

Condition: The Catahoula Parish School Board attempted to comply with this requirement. The delay in issuance was caused entirely by problems within my office. These delays were caused by the final illness and death of my father and the resulting family problems and were not related to the audit.

Corrective Action: Subsequent audits will begin prior to September 30<sup>th</sup> so that additional time will be available to assure completion prior to December 31<sup>st</sup>.

I also take this opportunity to thank you and your entire staff for their cooperation during this examination. As always, it has been a pleasure to work with you. I apologize for the delay in issuing this report and for the problems caused by these delays. I assure you that I will make every effort to see that future reports are issued in a timely fashion

Respectfully,

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

Roland D. Kraushaar  
Certified Public Accountant.

February 19, 2003