

EVANGELINE PARISH SCHOOL BOARD

Ville Platte, Louisiana

Financial Report

Year Ended June 30, 2002

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

Release Date 1/15/03

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INDEPENDENT AUDITORS' REPORT

* A Professional Accounting Corporation

Mr. Rayford J. Fontenot, Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

We have audited the accompanying general-purpose financial statements of the Evangeline Parish School Board, as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the School Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Evangeline Parish School Board, as of June 30, 2002, and the results of its 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, we have also issued our report dated November 12, 2002 on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our 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 (pages 52-53) as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the financial information listed as "Supplemental Information" (pages 24-57) and the schedules required by state law (pages 58-70) in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information, except for that portion marked "unaudited" on which we express no opinion, has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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The financial information for the preceding year, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the Evangeline Parish School Board.

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

Ville Platte, Louisiana
November 12, 2002

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Combined Balance Sheet - All Fund Types and Account Groups
 June 30, 2002

	Governmental Fund Types				Fiduciary		Account Groups			Totals																																																																																																																																																																																																																																																																																																																																																																																																	
	General	Special Revenue	Debt Service	Capital Projects	Agency	Fund Type	General Fixed Assets	Long-Term Obligations	(Memorandum Only)																																																																																																																																																																																																																																																																																																																																																																																																		
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ASSETS AND OTHER DEBITS																																																																																																																																																																																																																																																																																																																																																																																																											
Assets:												Cash and interest-bearing deposits	\$ 4,975,429	\$ 1,042,831	\$ 417,347	\$ 1,688,002	\$ 340,176	\$	\$	\$	\$ 8,463,785	\$ 9,727,162	\$	Receivables	829,743	1,287,280	-	-	-	-	-	-	2,117,023	1,563,738	-	Due from other funds	486,324	-	-	-	-	-	-	-	486,324	714,141	-	Inventory	-	72,940	-	-	-	-	-	-	72,940	64,615	-	Land, buildings, and equipment	-	-	-	-	-	34,266,338	-	-	34,266,338	29,856,234	-	Other debits:												Amount available in debt service funds	-	-	-	-	-	-	417,347	-	417,347	267,532	-	Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	8,910,689	8,910,689	8,700,440	-	Total assets and other debits	\$ 6,291,496	\$ 2,403,051	\$ 417,347	\$ 1,688,002	\$ 340,176	\$ 34,266,338	\$ 9,328,036	\$ 54,734,446	\$ 50,893,862			LIABILITIES, EQUITY AND OTHER CREDITS												Liabilities:												Accounts payable	\$ 710,670	\$ 270,174	\$	\$ 131,410	\$	\$	\$	\$	\$ 1,112,254	\$ 226,414	\$	Contracts payable	-	-	-	150,847	-	-	-	-	150,847	234,490	-	Retainage payable	-	-	-	126,519	-	-	-	-	126,519	154,364	-	Salaries payable	2,690,041	549,317	-	-	-	-	-	-	3,239,358	2,956,561	-	Claims payable	91,609	-	-	-	-	-	-	-	91,609	117,862	-	Due to other funds	-	486,324	-	-	-	-	-	-	486,324	714,141	-	School activity funds payable	-	-	-	-	340,176	-	-	-	340,176	351,179	-	Bonds payable and certificates of indebtedness	-	-	-	-	-	-	7,353,455	-	7,353,455	7,290,000	-	Compensated absences payable	-	-	-	-	-	-	1,974,581	-	1,974,581	1,677,972	-	Total liabilities	3,492,320	1,305,815	-	408,776	340,176	-	9,328,036	14,875,123	34,266,338	29,856,234	-	Equity and other credits:												Investment in general fixed assets	-	-	-	-	-	34,266,338	-	-	34,266,338	64,615	-	Fund balances -												Reserved for inventory	-	72,940	-	-	-	-	-	-	72,940	267,532	-	Reserved for debt service	-	-	417,347	-	-	-	-	-	417,347	41,722	-	Reserved for worker's compensation	-	-	-	-	-	-	-	-	64,225	3,150,247	-	Reserved for incomplete contracts	64,225	-	-	678,635	-	-	-	-	678,635	960,658	-	Designated for capital expenditures	-	-	-	600,591	-	-	-	-	600,591	2,829,871	-	Unreserved, undesignated	2,734,951	1,024,296	-	-	-	-	-	-	3,759,247	37,170,879	-	Total equity and other credits	2,799,176	1,097,236	417,347	1,279,226	-	34,266,338	-	39,859,323	34,266,338	37,170,879	-	Total liabilities, equity and other credits	\$ 6,291,496	\$ 2,403,051	\$ 417,347	\$ 1,688,002	\$ 340,176	\$ 34,266,338	\$ 9,328,036	\$ 54,734,446	\$ 50,893,862		
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Equity and other credits:												Investment in general fixed assets	-	-	-	-	-	34,266,338	-	-	34,266,338	64,615	-	Fund balances -												Reserved for inventory	-	72,940	-	-	-	-	-	-	72,940	267,532	-	Reserved for debt service	-	-	417,347	-	-	-	-	-	417,347	41,722	-	Reserved for worker's compensation	-	-	-	-	-	-	-	-	64,225	3,150,247	-	Reserved for incomplete contracts	64,225	-	-	678,635	-	-	-	-	678,635	960,658	-	Designated for capital expenditures	-	-	-	600,591	-	-	-	-	600,591	2,829,871	-	Unreserved, undesignated	2,734,951	1,024,296	-	-	-	-	-	-	3,759,247	37,170,879	-	Total equity and other credits	2,799,176	1,097,236	417,347	1,279,226	-	34,266,338	-	39,859,323	34,266,338	37,170,879	-	Total liabilities, equity and other credits	\$ 6,291,496	\$ 2,403,051	\$ 417,347	\$ 1,688,002	\$ 340,176	\$ 34,266,338	\$ 9,328,036	\$ 54,734,446	\$ 50,893,862																																																																																																																																																																																																																																																																										
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Reserved for debt service	-	-	417,347	-	-	-	-	-	417,347	41,722	-																																																																																																																																																																																																																																																																																																																																																																																																
Reserved for worker's compensation	-	-	-	-	-	-	-	-	64,225	3,150,247	-																																																																																																																																																																																																																																																																																																																																																																																																
Reserved for incomplete contracts	64,225	-	-	678,635	-	-	-	-	678,635	960,658	-																																																																																																																																																																																																																																																																																																																																																																																																
Designated for capital expenditures	-	-	-	600,591	-	-	-	-	600,591	2,829,871	-																																																																																																																																																																																																																																																																																																																																																																																																
Unreserved, undesignated	2,734,951	1,024,296	-	-	-	-	-	-	3,759,247	37,170,879	-																																																																																																																																																																																																																																																																																																																																																																																																
Total equity and other credits	2,799,176	1,097,236	417,347	1,279,226	-	34,266,338	-	39,859,323	34,266,338	37,170,879	-																																																																																																																																																																																																																																																																																																																																																																																																
Total liabilities, equity and other credits	\$ 6,291,496	\$ 2,403,051	\$ 417,347	\$ 1,688,002	\$ 340,176	\$ 34,266,338	\$ 9,328,036	\$ 54,734,446	\$ 50,893,862																																																																																																																																																																																																																																																																																																																																																																																																		

The accompanying notes are an integral part of this statement

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental Fund Types
Year Ended June 30, 2002

	Governmental Fund Types				Total (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	2002	2001
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$ 1,493,315	\$ 1,419,327	\$ 692,351	\$ -	\$ 3,604,993	\$ 3,156,856
Sales and use	4,432,912	-	-	-	4,432,912	2,419,130
Interest earnings	224,845	19,759	7,699	115,980	368,283	439,642
Other	230,798	459,367	-	-	690,165	593,300
State sources:						
Equalization	22,552,107	300,000	-	-	22,852,107	21,410,046
Other	582,114	656,923	-	-	1,239,037	1,292,549
Federal sources	-	6,029,816	-	-	6,029,816	5,666,902
Total revenues	<u>29,516,091</u>	<u>8,885,192</u>	<u>700,050</u>	<u>115,980</u>	<u>39,217,313</u>	<u>34,978,425</u>
Expenditures:						
Instruction -						
Regular programs	14,138,824	72,925	-	-	14,211,749	12,560,207
Special education programs	4,048,703	647,093	-	-	4,695,796	4,280,597
Special programs	253,292	1,892,099	-	-	2,145,391	1,921,604
Adult and continuing education programs	-	56,008	-	-	56,008	40,324
Vocational education programs	784,867	115,469	-	-	900,336	902,344
Other instructional programs	103,523	530,373	-	-	633,896	486,739
Support services -						
Pupil support services	902,231	149,352	-	-	1,051,583	1,051,740
Instructional staff support	891,549	1,056,790	-	-	1,948,339	1,731,696
General administration	784,417	48,435	21,206	117	854,175	943,292
School administration	1,994,478	94,450	-	-	2,088,928	1,844,379
Business services	286,115	25,731	-	-	311,846	265,986
Operation and maintenance plant services	1,686,464	1,248,031	-	-	2,934,495	3,175,065
Student transportation	2,461,014	32,352	-	-	2,493,366	2,387,758
Central services	156,816	31,170	-	-	187,986	187,742
Non-instructional services:						
Food services	7,291	2,776,577	-	-	2,783,868	2,816,830
Community services	4,156	-	-	-	4,156	6,481
Facilities acquisition and construction	13,633	21,627	-	3,307,542	3,342,802	2,857,609
Debt service -						
Principal	121,545	-	361,118	-	482,663	275,000
Interest and fiscal charges	3,679	-	167,911	-	171,590	187,053
Total expenditures	<u>28,642,597</u>	<u>8,798,482</u>	<u>550,235</u>	<u>3,307,659</u>	<u>41,298,973</u>	<u>37,922,446</u>
Excess (deficiency) of revenues over expenditures	<u>873,494</u>	<u>86,710</u>	<u>149,815</u>	<u>(3,191,679)</u>	<u>(2,081,660)</u>	<u>(2,944,021)</u>
Other financing sources (uses):						
Insurance proceeds	-	-	-	-	-	79,544
Proceeds from bond issue	-	-	-	360,000	360,000	3,753,619
Operating transfers in	88,609	221,227	-	-	309,836	420,771
Operating transfers out	(219,445)	(90,391)	-	-	(309,836)	(420,771)
Total other financing sources (uses)	<u>(130,836)</u>	<u>130,836</u>	<u>-</u>	<u>360,000</u>	<u>360,000</u>	<u>3,833,163</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>742,658</u>	<u>217,546</u>	<u>149,815</u>	<u>(2,831,679)</u>	<u>(1,721,660)</u>	<u>889,142</u>
Fund balances, beginning	<u>2,056,518</u>	<u>879,690</u>	<u>267,532</u>	<u>4,110,905</u>	<u>7,314,645</u>	<u>6,425,503</u>
Fund balances, ending	<u>\$ 2,799,176</u>	<u>\$ 1,097,236</u>	<u>\$ 417,347</u>	<u>\$ 1,279,226</u>	<u>\$ 5,592,985</u>	<u>\$ 7,314,645</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget (GAAP Basis) and Actual
Governmental Fund Types - General and Special Revenue Funds
Year Ended June 30, 2002

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:						
Parish sources -						
Taxes:						
Ad valorem	\$ 1,463,682	\$ 1,493,315	\$ 29,633	\$ 1,360,563	\$ 1,419,327	\$ 58,764
Sales and use	4,838,260	4,432,912	(405,348)	-	-	-
Interest earnings	263,221	224,845	(38,376)	25,522	19,759	(5,763)
Other	50,000	230,798	180,798	424,433	459,367	34,934
State sources:						
Equalization	22,458,265	22,552,107	93,842	300,000	300,000	-
Other	566,607	582,114	15,507	589,289	656,923	67,634
Federal sources	-	-	-	6,367,908	6,029,816	(338,092)
Total revenues	<u>29,640,035</u>	<u>29,516,091</u>	<u>(123,944)</u>	<u>9,067,715</u>	<u>8,885,192</u>	<u>(182,523)</u>
Expenditures:						
Instruction -						
Regular programs	13,721,053	14,138,824	(417,771)	94,345	72,925	21,420
Special education programs	4,180,908	4,048,703	132,205	700,907	647,093	53,814
Special programs	262,802	253,292	9,510	2,228,509	1,892,099	336,410
Adult and continuing education	-	-	-	80,263	56,008	24,255
Vocational education programs	864,925	784,867	80,058	121,667	115,469	6,198
Other instructional programs	98,175	103,523	(5,348)	636,956	530,373	106,583
Support services -						
Pupil support services	952,402	902,231	50,171	116,931	149,352	(32,421)
Instructional staff support	864,367	891,549	(27,182)	1,136,374	1,056,790	79,584
General administration	839,669	784,417	55,252	49,218	48,435	783
School administration	1,876,856	1,994,478	(117,622)	94,548	94,450	98
Business services	248,362	286,115	(37,753)	29,651	25,731	3,920
Operation and maintenance of plant services	1,563,711	1,686,464	(122,753)	1,383,467	1,248,031	135,436
Student transportation	2,354,151	2,461,014	(106,863)	19,827	32,352	(12,525)
Central services	151,031	156,816	(5,785)	30,234	31,170	(936)
Non-instructional services:						
Food services	3,945	7,291	(3,346)	2,582,860	2,776,577	(193,717)
Community services	6,555	4,156	2,399	-	-	-
Facilities acquisition and construction	-	13,633	(13,633)	6,000	21,627	(15,627)
Debt service	122,357	125,224	(2,867)	-	-	-
Total expenditures	<u>28,111,269</u>	<u>28,642,597</u>	<u>(531,328)</u>	<u>9,311,757</u>	<u>8,798,482</u>	<u>513,275</u>
Excess (deficiency) of revenues over expenditures	<u>1,528,766</u>	<u>873,494</u>	<u>(655,272)</u>	<u>(244,042)</u>	<u>86,710</u>	<u>330,752</u>
Other financing sources (uses):						
Operating transfers in	96,288	88,609	(7,679)	112,546	221,227	108,681
Operating transfers out	(102,197)	(219,445)	(117,248)	(227,619)	(90,391)	137,228
Total other financing sources (uses)	<u>(5,909)</u>	<u>(130,836)</u>	<u>(124,927)</u>	<u>(115,073)</u>	<u>130,836</u>	<u>245,909</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>1,522,857</u>	<u>742,658</u>	<u>(780,199)</u>	<u>(359,115)</u>	<u>217,546</u>	<u>576,661</u>
Fund balances, beginning	<u>2,056,518</u>	<u>2,056,518</u>	<u>-</u>	<u>879,690</u>	<u>879,690</u>	<u>-</u>
Fund balances, ending	<u>\$ 3,579,375</u>	<u>\$ 2,799,176</u>	<u>\$ (780,199)</u>	<u>\$ 520,575</u>	<u>\$ 1,097,236</u>	<u>\$ 576,661</u>

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements

INTRODUCTION

The Evangeline Parish School Board (School Board) was created by Louisiana Revised Statute (R.S.) 17:51 to provide public education for the children within Evangeline Parish. The School Board is authorized by 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 13 members who are elected from 13 districts for terms of four years.

The School Board operates 14 schools within the parish. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

(1) Summary of Significant Accounting Policies

A. 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 has a separately elected governing body and is legally separate and fiscally independent, the school board is a separate governmental reporting entity. The School Board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the School Board.

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

B. Basis of Presentation-Fund Accounting

The accompanying financial statements of the Evangeline 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 practices.

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Governmental Fund Types -

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 obligations. The following are the School Board's governmental fund types:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Fiduciary Fund Type -

Fiduciary funds are used to account for assets held by the School Board in a trustee or agency capacity. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School Board maintains three agency funds. The Clearing and Payroll Funds account for amounts deposited and subsequently expended for payroll and related benefits. The School Activity Fund accounts for assets held by the School Board in a custodial capacity.

Account Groups -

Account groups are used to establish accounting control and accountability for the School Board's general fixed assets and general long-term debt. The account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

General Fixed Assets Account Group

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the governmental funds.

General Long-term Debt Account Group

Long-term debt expected to be financed from governmental funds is accounted for in the general long-term debt account group, not in the governmental funds.

C. Basis of Accounting

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

The governmental and fiduciary fund types (agency funds) are reported in the financial statements on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when they become both measurable and available. Available means expected to be collected within two months for property taxes and generally within the next twelve months for other revenues. The following practices in recording revenues and expenditures have been used for the governmental funds:

Revenues

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

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed in November by the Parish Assessor based on the assessed value, become due on December 31 of each year, and become delinquent on January 1. An enforceable lien attaches to the property as of January 1. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are accrued at fiscal year end to the extent that they have been collected and are unremitted by the Evangeline Parish Tax Collector's Office. Such amounts are measurable and available to finance current operations.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Sales and use tax revenues are recorded in the month collected by the Evangeline Parish Sales and Use Tax Commission.

Crop rentals and royalties are recognized when received because they are not objectively measurable.

Interest income on time deposits is recorded when received.

Expenditures

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

Compensated absences are recognized as expenditures when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of earned leave privileges not requiring current resources is recorded in the general long-term debt account group.

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

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

All other expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if it is expected to be paid within the next twelve months. Liabilities that will not be liquidated with expendable available financial resources are recorded in the general long-term debt account group.

Deferred Revenues

Deferred revenues arise when resources are received by the School Board before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when the School Board has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and the revenue is recognized.

D. Budget Practices

The proposed budgets for fiscal year 2002 were completed and made available for public inspection at the School Board office on August 23, 2001. A public hearing was held on September 19, 2001 for suggestions and comments from taxpayers, at which time the 2002 budgets were formally adopted by the School Board. The budgets were published in the official journal at least 10 days prior to the date of the first public hearing.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The budgets for the General and Special Revenue Funds were prepared on the modified accrual basis, consistent with generally accepted accounting principles (GAAP).

Formal budgetary accounts are integrated into the accounting system during the year as a management control device. Appropriations are valid only for the year in which it is made, and any part of such appropriation, which is not expended lapses at the end of each fiscal year.

The level of control over the budget is exercised at the function or program level for the General and Special Revenue Funds. The Superintendent is authorized to transfer budget amounts within each function; however, any supplemental appropriations that amend the total expenditures of any fund, requires School Board approval. As required by state law, when actual revenues within a fund are failing to meet estimated annual budgeted revenues by five per cent or more, and/or actual expenditures within a fund are exceeding estimated budgeted expenditures by five per cent or more, a budget amendment to reflect such changes is adopted by the School Board in an open meeting. Budgeted amounts included in the financial statements include the original adopted budget and all subsequent amendments. Amendments to the budget were not material.

E. Encumbrances

Encumbrance accounting, under which purchase orders for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the School Board as an extension of formal budgetary integration in the funds.

F. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits include amounts in demand deposits, money market accounts, and time deposits that are stated at cost. Cash balances of all funds are combined to the extent possible. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

H. Inventory

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

I. General Fixed Assets

Land, buildings, and furniture and equipment are recorded as expenditures in the governmental funds and are capitalized in the general fixed assets account group at historical cost or estimated historical cost, if actual cost is not available. Donated fixed assets are valued at their estimated market value on the date of donation. Approximately 61 per cent of general fixed assets are valued at historical cost, while the remaining 39 per cent are valued at estimated cost. Estimated cost was computed by multiplying the assessed valuation of each building, for which historical cost was not available, times the Consumer Price Index (CPI) relative to the estimated date of acquisition and/or construction of each building.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

J. Compensated Absences

Twelve-month employees earn from 5 to 10 days of vacation leave each year, depending on length of service with the School Board. Vacation leave cannot be accumulated. All School Board employees earn from 10 to 12 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or his heirs at the employee's current rate of pay, and all unused sick leave 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 an expenditure in the period paid.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The cost of leave privileges is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees (or heirs) are paid for accrued leave upon retirement or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

K. Long-Term Obligations

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group.

Long-term debt is recognized as a liability of a governmental fund when due or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group.

L. Fund Balances

Reserves

Reserves represent those portions of fund balance not appropriable for expenditures or legally segregated for a specific future use.

Designated

Designated fund balances represent tentative plans for future use of financial resources.

M. Sales Tax

On May 22, 1967, the voters of Evangeline Parish approved a one percent sales tax, which, after payment of necessary costs and expenses of collecting the tax, is dedicated for payments of salaries of teachers employed by the public elementary and secondary schools and for the operation of the public elementary and secondary schools of Evangeline Parish. On May 5, 2002, the voters of Evangeline Parish approved a one percent sales tax, which, after payment of necessary costs and expenses of collecting the tax, is dedicated for payments of salaries for all employees. The sales taxes are collected by the Evangeline Parish Sales and Use Tax Commission for a fee of 2.25 percent of the monthly collections.

N. Comparative Data and Total Columns on Combined Statements

Comparative total data for the prior year has been presented in the financial statements in order to provide an understanding of changes in the School Board's financial position and operations. However, comparative data (i.e., presentation of prior year total by fund type) has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

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

(2) Cash and Interest-Bearing Deposits

At June 30, 2002, the School Board has cash and interest-bearing deposits (book balances) totaling \$8,463,785, as follows:

Demand Deposits	\$ 1,346,008
Interest-bearing demand deposits	3,647,884
Time Deposits	<u>3,469,893</u>
Total	<u>\$ 8,463,785</u>

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. Deposit balances (bank balances) at June 30, 2002, are secured as follows:

Bank balances	<u>\$ 10,220,979</u>
Federal deposit insurance	492,124
Pledged securities	<u>9,728,855</u>
Total	<u>10,220,979</u>

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(3) Ad Valorem Taxes

Ad valorem taxes attach as an enforceable lien on property as of January 1 of each year. Taxes are levied by the School Board in September or October and are actually billed to taxpayers in December. Billed taxes become delinquent on January 1 of the following year.

The Parish Tax Collector bills and collects the property taxes for the School Board. Property tax revenues are recognized when levied to the extent that they result in current receivables.

For the year ended June 30, 2002 ad valorem taxes totaling 101.40 mills were levied on assessed property (parish wide-general corporate purpose only) and were dedicated as follows:

General corporate purposes	4.56 mills
Special tax for salaries and benefits of teachers and other employees in the school system	10.22 mills
Special School District No. 7 tax for debt retirement	16.25 mills
Special School District No. 1 tax for debt retirement	7.00 mills
Pine Prairie School District No. 4 tax for debt retirement	36.50 mills
Special School District No. 2 school improvement tax (maintenance and operation)	12.29 mills
Special School District No. 7 school improvement tax (maintenance and operation)	12.50 mills
Special Basile High School improvement tax (for athletic department)	<u>2.08 mills</u>
Total assessment	<u>101.40 mills</u>

The taxes remitted were \$3,604,993 for the year ended June 30, 2002.

(4) Receivables

A summary of receivables at June 30, 2002 follows:

Department of Education - Grants	\$ 1,420,323
Evangeline Parish Sales Tax Commission	383,539
Department of Agriculture	206,724
Other	<u>106,437</u>
Total	<u>\$ 2,117,023</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(5) Interfund Receivables and Payables

	Interfund Receivables	Interfund Payables
General Fund	\$ 486,324	\$ -
Special Revenue Funds:		
Early Childhood Education	-	12,221
Adult Education	-	11,098
K-3 Reading Math Initiative	-	10,926
Title II	-	1,970
IDEA	-	107,513
Title I	-	156,792
Vocational Education	-	97,249
Drug Free School	-	3,893
Find Work	-	2,860
School Improvement	-	6,846
Leap 21	-	16,276
Pre-School Flow Through	-	16,838
Workforce Investment	-	745
Title VI	-	41,097
	\$ 486,324	\$ 486,324

(6) Fixed Assets

The changes in general fixed assets are as follows:

	Balance July 1, 2001	Additions	Deletions	Balance June 30, 2002
Land	\$ 439,267	\$ -	\$ -	\$ 439,267
Buildings and improvements	17,778,462	568,288	-	18,346,750
Construction in progress	-	2,693,977	-	2,693,977
Furniture and equipment	11,380,247	1,495,804	347,965	12,528,086
Buses and vehicles	258,258	-	-	258,258
Total	\$ 29,856,234	\$ 4,758,069	\$ 347,965	\$ 34,266,338

Construction in progress at June 30, 2002 includes additions and alterations to Pine Prairie High School. As of June 30, 2002, \$678,635 estimated cost of the project remains to be spent and is reserved in the equity section of the capital projects fund.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(7) Changes in General Long-Term Debt

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

	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations payable at July 1, 2001	\$ 7,290,000	\$ 1,677,972	\$ 8,967,972
Additions	360,000	296,609	656,609
Deductions	(296,545)	-	(296,545)
Long-term obligations payable at June 30, 2002	<u>\$ 7,353,455</u>	<u>\$ 1,974,581</u>	<u>\$ 9,328,036</u>

Bonds payable at June 30, 2002 is comprised of the following individual issues:

\$3,350,000 1998 School Bonds of School District No. 7 due in annual installments of \$115,000 to \$285,000 through April 1, 2018; interest at 4.40% to 4.90%; payable by levy of ad valorem tax	\$ 3,040,000
\$600,000 General Obligation Bonds, Series 1993 School District No. 1 due in annual installments of \$65,000 to \$75,000 through March 1, 2005; interest at 5.75% to 6.00%; payable by levy of ad valorem tax	210,000
\$360,000 Qualified Zone Academy Bonds due in quarterly installments of \$6545.46 through February 1, 2009; interest at 0%. Payable by General Fund revenues	353,455
\$3,750,000 General Obligation Bonds, Series 2001, Pine Prairie School District No. 4, due in annual installments of \$110,000 to \$320,000 through March 1, 2021; interest at 4.625% to 5.625%; payable by levy of ad valorem tax.	<u>3,750,000</u>
	<u>\$ 7,353,455</u>

Compensated absences

Compensated absences reported at June 30, 2002, reflect only amounts due to employees for all unused sick leave, up to a maximum of 25 days, that have 10 or more years of service. The leave records were maintained in such a manner that the additions and deductions could not readily be identified separately; therefore, the additions and deductions are included in the previous schedule as a net addition or deduction.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

The annual requirements to amortize all bonds outstanding at June 30, 2002, including interest payments of \$3,539,714 follows:

<u>Year Ending June 30,</u>	<u>General Obligation</u>
2003	\$ 658,602
2004	663,042
2005	666,318
2006	588,417
2007	594,245
2008-2012	2,996,359
2013-2017	3,106,674
2018-2021	<u>1,619,512</u>
	<u>\$ 10,893,169</u>

In accordance with R.S. 39:562, the school board is legally restricted from incurring long-term bonded debt in excess of 35% of the assessed value of taxable property. At June 30, 2002, the statutory limit is \$17,149,500, and outstanding bonded debt totals \$7,000,000.

(8) 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 Teachers' Retirement System of Louisiana; other employees, such as custodial personnel and bus drivers are members of the Louisiana School Employees' Retirement System. These systems are cost sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

A. Teachers' Retirement System of Louisiana (TRS)

Plan Description -

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Funding Policy -

Plan members are required to contribute 8.0 percent and 9.1 percent of their annual covered salary for the Regular Plan and Plan A, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 13.1 percent of annual covered payroll for both membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution 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.

The School Board's contributions to the TRS for the years ending June 30, 2002, 2001, and 2000 were \$2,570,779, \$2,466,924, and \$2,613,822, respectively, equal to the required contributions for each year.

B. Louisiana School Employees' Retirement System (LASERS)

Plan Description -

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

Funding Policy -

Plan members are required to contribute 7.5 percent of their annual covered salary. In previous years, the School Board has been contributing at the rate of 6.00 percent of annual covered payroll. During the fiscal year ended June 30, 2002, the School Board's contribution requirement to the plan was remitted from a credit which was accumulated through prior year excess contributions. This excess resulted from the difference between the actual amount contributed and the actuarially determined rate. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations and by remittances from the School Board.

The School Board's contributions to the LASERS for the years ending June 30, 2002, 2001, and 2000 were \$-0-, \$-0-, and \$-0- respectively, equal to the required contributions for each year.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(9) Post-employment Health Care Benefits

In accordance with State statutes, the School Board provides certain continuing health care benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. Currently, 322 retirees are receiving benefits. These benefits for retirees are provided through the State Employees Group Benefits Program whose monthly premiums are paid jointly by the retirees 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. The School Board's total cost of providing these benefits was \$1,612,976 for the year ended June 30, 2002.

(10) Leases

Obligations under capital leases, which are considered immaterial to the financial statements, are not recorded in the general long-term debt account group at June 30, 2002.

(11) Revenues - Actual and Budget

The following individual funds had actual revenues under budgeted revenues for the year ended June 30, 2002, which are not apparent from the general purpose financial statements.

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special revenue funds:			
8G Programs	\$ 96,546	\$ 92,041	\$ 4,505
Early Childhood Education	146,079	142,939	3,140
Starting Point	112,770	91,469	21,301
Adult Education	72,376	45,164	27,212
Technology Grants	38,197	35,769	2,428
Workforce Investment	46,035	16,622	29,413
Title II	69,614	60,157	9,457
Vocational Education	125,151	116,125	9,026
Find Work Fund	61,656	48,969	12,687
Title VI	508,797	463,159	45,638
Leap 21	124,347	81,629	42,718
Rapides Foundation	167,415	146,909	20,506

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(12) Contingencies

A. Contingencies

At June 30, 2002, the School Board is involved in several lawsuits. It is the opinion of the School Board, after conferring with legal counsel, that the liability, if any, which might arise from these lawsuits would not have a material adverse effect on the School Board's financial position.

B. Grant Audit

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

(13) Risk Management

A. Worker's Compensation –

The School Board established a limited risk management program for worker's compensation effective April 1, 1994, which was discontinued in April of 1998. The School Board contracted with Littleton Risk Service, Inc. as claims administrator for this program. The School Board purchased commercial insurance for individual claims in excess of \$175,000. Changes in the claims liability amount in previous fiscal years were as follows:

	<u>Beginning of Fiscal Year Liability</u>	<u>Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance At Fiscal Year-End</u>
1999 - 2000	164,426	141,604	149,969	156,061
2000 - 2001	156,061	420,828	459,027	117,862
2001 - 2002	117,862	9,956	36,209	91,609

B. Commercial Insurance Coverage –

The School Board is exposed to risks of loss in areas of general and auto liability, property hazards and workers' compensation. All of these risks are handled by purchasing commercial insurance coverage. There have been no significant reductions in the insurance coverage during the year.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(14) Compensation of Board Members

A detail of the compensation paid to individual board members for the year ending June 30, 2002 follows:

<u>Board Member</u>	<u>Amount</u>
Wayne Dardeau	\$ 7,800
Bobby Deshotel	7,200
Derell Ardoin	7,200
Daniel Hoffpauir	7,800
Clement Lafleur	7,500
Gervis Lafleur	7,200
John David Landreneau	7,200
Peggy Forman	7,500
Cecil Monier	7,800
Arthur Savoy	7,800
Wanda Skinner	7,200
Earl John Soileau	7,200
James Vidrine	<u>8,400</u>
Total	<u>\$ 97,800</u>

(15) Fund Balance Deficit

At June 30, 2002, the TANF Pre-GED had a deficit fund balance of \$5,124. The School Board anticipates funding the balance with future grant revenues.

(16) New Pronouncement

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and restructure much of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The Evangeline Parish School Board is required to implement this standard for the fiscal year ending June 30, 2003. The School Board has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

SUPPLEMENTAL INFORMATION

SCHEDULES OF INDIVIDUAL FUNDS

AND

ACCOUNT GROUP

SPECIAL REVENUE FUNDS

District 2 Maintenance and District 7B Maintenance Funds

To account for receipt and use of the proceeds of ad valorem taxes levied for the purpose of maintaining and improving the schools within each district and the proceeds of state revenue received.

Basile High School Athletic Fund

To account for the receipt and use of proceeds of ad valorem taxes levied for the operation and maintenance of the Basile High School athletic department.

8G Programs

To account for funds from state sources to provide a computer based introduction to writing and reading for grades K and 1 in all elementary schools in the parish.

TANF Pre-GED

To account for funds from federal sources for the purpose of providing students with an avenue for achieving academically and earning credentials that will make it possible for them to exit high school and enter postsecondary education and/or the workforce.

K-3 Reading/Math Initiative

To account for funds from state sources to improve reading skills of K-3 students who are at risk or experiencing difficulty in reading

Early Childhood Education

To account for funds from state sources to provide assistance in developing high-risk four-year old children.

Starting Point

To account for a federally financed program directed toward developing at-risk four year old children.

Adult Education

To account for funds from federal and state sources utilized to provide instruction to adults working toward a high school diploma and to provide continuing education courses.

Technology Grants

To account for state funds used for the purpose of connecting all schools via a WAN, connecting all schools to the internet, support and maintain hardware, software, and equipment and train teachers to integrate technology into the curriculum.

Vidrine High School Lights Project

To account for funds donated by the Coushatta Tribe to replace/repair baseball stadium lights.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Workforce Investment

To account for funds from the Job Training Partnership Act Program of the St. Landry Parish Police Jury. The programs are designed to prepare economically disadvantaged individuals and other individuals facing serious barriers to employment and who are in special need of training to obtain productive employment.

Education for Economic Security Act - Title II Fund

Title II of the Education for Economic Security Act (EESA) is a program by which the federal government provides funds to the school board for projects which are designed to improve the skills of teachers and instruction in the areas of mathematics, science, computer learning, and foreign languages and increase the accessibility of such instruction to all students.

Education of the Handicapped Act Funds - (IDEA-B)

IDEA-B Funds are federally financed programs of free education in the least restricted environment in children with exceptionalities.

Title I

Title I of the Improving America's Schools Act (IASA) replaces Elementary and Secondary Education Act funding. The federal funds are allocated and administered by the state for programs designed for educationally deprived children. Funds are utilized to provide supplementary instruction in both reading and mathematics.

LATAAP

To account for state funds to provide direct assistance and assessment services to new teachers.

Vocational Education

To account for state allocated federal funds to assist and conduct vocational education programs for persons who desire and need education and training for employment.

Drug Free School

To account for state allocated federal funds to be used in educational programs which provide guidance and counseling on drugs.

Find Work

To account for state allocated federal funds to provide transportation and educational and computer instruction toward attainment of a GED diploma for welfare mothers.

Special Education Medicaid

To account for federal funds to provide medical assistance for students.

Special Education Summer Program

To account for state funds provided by the Louisiana State Legislative under Act 18 of 1992 to provide extended school year programs.

(continued)

SPECIAL REVENUE FUNDS (CONTINUED)

Pre-School Flow Through

To account for state allocated federal funds to be used in developmental programs for pre-school children to ensure growth in the areas of cognitive, motor, social, self help and language.

Lunch Fund

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

Leap 21

To account for state funds to provide a summer remediation program to those students who scored at the unsatisfactory achievement level from the spring 2000 administration of the Leap 21.

Special Education Child Search

To account for state funds to be used for family service coordination and other early intervention services for eligible children who are not on Medicaid or for services not reimbursable by Medicaid.

Title VI

To account for state-allocated federal funds that are used to implement innovative programs in math and science, including the training and supplies needed in the programs. Some funds are also used for equipment such as computers for classrooms. Non-public schools purchase equipment and supplies for their schools.

Rapides Foundation Grant

To account for funds received from Rapides Foundation, a Louisiana non-profit corporation, to improve student achievement by producing intellectual and challenging work with teachers and other professionals.

Education Excellence

To account for state tobacco funds used to improve the schools math instructional programs for grades K-8.

School Rewards

To account for state funds allocated to schools who meet or surpass their Growth Target and show growth in the performance of students who are classified as high poverty students.

Tech Prep

To account for vocational funds to be used for professional development activities.

School Improvement

To account for state funds used to carry out Corrective Actions and School Improvement responsibilities under state accountability.

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds

Combining Balance Sheet (Continued)
 June 30, 2002

	Workforce Investment	Title II Eisenhower	IDEA	Title I	LATAAP	Vocational Education	Drug Free School	Find Work	Special Education Medicaid	Special Education Summer Program	Pre- School Flow Through
Cash and interest-bearing deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,760	\$ 36	\$ -
Receivables	6,179	22,375	156,386	375,239	493	97,533	3,893	4,007	22,430	15,731	16,976
Inventory	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 6,179</u>	<u>\$ 22,375</u>	<u>\$ 156,386</u>	<u>\$ 375,239</u>	<u>\$ 493</u>	<u>\$ 97,533</u>	<u>\$ 3,893</u>	<u>\$ 4,007</u>	<u>\$ 31,190</u>	<u>\$ 15,767</u>	<u>\$ 16,976</u>
LIABILITIES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ 1,205	\$ 5,373	\$ 13,243	\$ 56,789	\$ 119	\$ 284	\$ -	\$ 1,147	\$ 3,892	\$ 2,805	\$ 138
Salaries payable	4,229	15,032	35,630	161,658	374	-	-	-	15,823	12,962	-
Due to other funds	745	1,970	107,513	156,792	-	97,249	3,893	2,860	-	-	16,838
Total liabilities	<u>6,179</u>	<u>22,375</u>	<u>156,386</u>	<u>375,239</u>	<u>493</u>	<u>97,533</u>	<u>3,893</u>	<u>4,007</u>	<u>19,715</u>	<u>15,767</u>	<u>16,976</u>
Fund balances (deficit):											
Reserved for inventory	-	-	-	-	-	-	-	-	-	-	-
Unreserved, undesignated	-	-	-	-	-	-	-	-	11,475	-	-
Total fund balances (deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,475</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 6,179</u>	<u>\$ 22,375</u>	<u>\$ 156,386</u>	<u>\$ 375,239</u>	<u>\$ 493</u>	<u>\$ 97,533</u>	<u>\$ 3,893</u>	<u>\$ 4,007</u>	<u>\$ 31,190</u>	<u>\$ 15,767</u>	<u>\$ 16,976</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Balance Sheet (Continued)
June 30, 2002

	Lunch Fund	Title VI	Leap 21	Special Education Child Search	Rapides Foundation Grant	Education Excellence	School Rewards	Tech Prep	School Improvement	Totals
ASSETS										
Cash and interest-bearing deposits	\$ 672,138	\$ -	\$ -	\$ -	\$ 51,011	\$ 30,821	\$ 17,173	\$ -	\$ -	\$ 1,042,831
Receivables	206,824	100,204	66,032	-	-	73,721	19,269	5,155	20,853	1,287,280
Inventory	72,940	-	-	-	-	-	-	-	-	72,940
Total assets	\$ 951,902	\$ 100,204	\$ 66,032	\$ -	\$ 51,011	\$ 104,542	\$ 36,442	\$ 5,155	\$ 20,853	\$ 2,403,051
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	\$ 63,527	\$ 10,929	\$ 12,359	\$ -	\$ 2,948	\$ 1,948	\$ 17,173	\$ 950	\$ 9,723	\$ 270,174
Salaries payable	155,914	48,178	37,397	-	5,267	13,896	-	4,205	4,284	549,317
Due to other funds	-	41,097	16,276	-	-	-	-	-	6,846	486,324
Total liabilities	219,441	100,204	66,032	-	8,215	15,844	17,173	5,155	20,853	1,305,815
Fund balances (deficit):										
Reserved for inventory	72,940	-	-	-	-	-	-	-	-	72,940
Unreserved, undesignated	659,521	-	-	-	42,796	88,698	19,269	-	-	1,024,296
Total fund balances (deficit)	732,461	-	-	-	42,796	88,698	19,269	-	-	1,097,236
Total liabilities and fund balances	\$ 951,902	\$ 100,204	\$ 66,032	\$ -	\$ 51,011	\$ 104,542	\$ 36,442	\$ 5,155	\$ 20,853	\$ 2,403,051

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2002

	District 2 Maintenance	District 7B Maintenance	Basile High School Athletic	8G Programs	TANF Pre-GED	K-3 Reading Math Initiative	Early Childhood Education
Revenues:							
Parish sources -							
Taxes:							
Ad valorem	\$ 1,157,302	\$ 224,772	\$ 37,253	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	254	20	-	-	-	-
Other	-	-	-	-	-	-	-
State sources -							
Equalization	-	-	-	-	-	-	-
Other	-	-	-	24,442	-	120,344	142,939
Federal sources	-	-	-	-	37,322	-	-
Total revenues	<u>1,157,302</u>	<u>225,026</u>	<u>37,273</u>	<u>24,442</u>	<u>37,322</u>	<u>120,344</u>	<u>142,939</u>
Expenditures:							
Instruction -							
Regular programs	-	-	24,595	-	-	-	-
Special education programs	-	-	2,060	-	-	-	-
Special programs	-	-	-	-	1,206	-	142,939
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	-	-	-	-	-	-	-
Other instructional programs	-	-	-	24,442	41,240	120,344	-
Support services -							
Pupil support services	-	-	-	-	-	-	-
Instructional staff services	-	-	-	-	-	-	-
General administration	35,214	6,957	5,156	-	-	-	-
School administration	82,530	11,920	-	-	-	-	-
Business services	-	-	-	-	-	-	-
Operation and maintenance of plant services	940,254	159,403	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
Central services	-	-	-	-	-	-	-
Non-instructional services -							
Food services	-	-	-	-	-	-	-
Facility acquisition and construction	18,813	-	-	-	-	-	-
Total expenditures	<u>1,076,811</u>	<u>178,280</u>	<u>31,811</u>	<u>24,442</u>	<u>42,446</u>	<u>120,344</u>	<u>142,939</u>
Excess (deficiency) of revenues over expenditures	<u>80,491</u>	<u>46,746</u>	<u>5,462</u>	<u>-</u>	<u>(5,124)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):							
Operating transfers in	61,061	10,423	-	-	3,712	-	-
Operating transfers out	-	-	-	-	(3,712)	-	-
Total other financing sources (uses)	<u>61,061</u>	<u>10,423</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	141,552	57,169	5,462	-	(5,124)	-	-
Fund balances (deficit), beginning	<u>(55,764)</u>	<u>36,419</u>	<u>6,050</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances (deficit), ending	<u>\$ 85,788</u>	<u>\$ 93,588</u>	<u>\$ 11,512</u>	<u>\$ -</u>	<u>\$ (5,124)</u>	<u>\$ -</u>	<u>\$ -</u>

Starting Point	Adult Education	Technology Grants	Vidrine HS Lights Project	Workforce Investment	Title II Eisenhower	IDEA	Title I	LATAAP
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	12,942	35,769	5,000	-	-	-	-	16,192
91,469	55,824	-	-	16,873	61,536	836,723	2,047,989	-
<u>91,469</u>	<u>68,766</u>	<u>35,769</u>	<u>5,000</u>	<u>16,873</u>	<u>61,536</u>	<u>836,723</u>	<u>2,047,989</u>	<u>16,192</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	582,235	-	-
79,696	-	-	-	-	28,591	-	1,223,089	-
-	56,008	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	2,038	-	16,873	-	-	-	14,482
-	-	-	-	-	-	-	-	-
-	7,029	6,962	-	-	31,473	122,184	724,769	1,710
-	-	-	-	-	-	140	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,849	17,577	-
-	423	-	-	-	-	74,292	40,238	-
-	-	-	-	-	-	24,494	61	-
-	-	26,769	-	-	-	4,401	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,814	-	-
<u>79,696</u>	<u>63,460</u>	<u>35,769</u>	<u>-</u>	<u>16,873</u>	<u>60,064</u>	<u>818,409</u>	<u>2,005,734</u>	<u>16,192</u>
<u>11,773</u>	<u>5,306</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>1,472</u>	<u>18,314</u>	<u>42,255</u>	<u>-</u>
-	-	-	-	-	-	-	1,580	-
-	(5,306)	-	-	-	(1,472)	(18,314)	(43,835)	-
-	(5,306)	-	-	-	(1,472)	(18,314)	(42,255)	-
11,773	-	-	5,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 11,773</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana
Special Revenue Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)
Year Ended June 30, 2002

	Vocational Education	Drug Free School	Find Work	Special Education Medicaid	Special Education Summer Program	Pre-school Flow Through	Lunch Fund
Revenues:							
Parish sources -							
Taxes:							
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest earnings	-	-	-	-	-	-	19,485
Other	-	-	-	-	-	-	312,458
State sources -							
Equalization	-	-	-	-	-	-	300,000
Other	-	-	-	-	30,669	-	-
Federal sources	<u>116,461</u>	<u>38,008</u>	<u>41,187</u>	<u>117,122</u>	<u>-</u>	<u>47,154</u>	<u>2,059,934</u>
Total revenues	<u>116,461</u>	<u>38,008</u>	<u>41,187</u>	<u>117,122</u>	<u>30,669</u>	<u>47,154</u>	<u>2,691,877</u>
Expenditures:							
Instruction -							
Regular programs	-	-	-	-	-	-	-
Special education programs	-	-	-	-	20,658	41,939	-
Special programs	-	5,757	-	-	-	4,169	-
Adult and continuing education programs	-	-	-	-	-	-	-
Vocational education programs	115,469	-	-	-	-	-	-
Other instructional programs	-	-	25,496	-	-	-	-
Support services -							
Pupil support services	-	-	-	149,352	-	-	-
Instructional staff services	320	31,072	-	-	2,528	-	-
General administration	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-
Business services	-	67	-	-	-	136	-
Operation and maintenance of plant services	-	-	14,713	840	-	-	1,591
Student transportation	-	202	-	-	7,595	-	-
Central services	-	-	-	-	-	-	-
Non-instructional services -							
Food services	-	-	-	-	-	-	2,776,577
Facility acquisition and construction	-	-	-	-	-	-	-
Total expenditures	<u>115,789</u>	<u>37,098</u>	<u>40,209</u>	<u>150,192</u>	<u>30,781</u>	<u>46,244</u>	<u>2,778,168</u>
Excess (deficiency) of revenues over expenditures	<u>672</u>	<u>910</u>	<u>978</u>	<u>(33,070)</u>	<u>(112)</u>	<u>910</u>	<u>(86,291)</u>
Other financing sources (uses):							
Operating transfers in	411	-	-	35,786	112	-	104,128
Operating transfers out	<u>(1,083)</u>	<u>(910)</u>	<u>(978)</u>	<u>-</u>	<u>-</u>	<u>(910)</u>	<u>-</u>
Total other financing sources (uses)	<u>(672)</u>	<u>(910)</u>	<u>(978)</u>	<u>35,786</u>	<u>112</u>	<u>(910)</u>	<u>104,128</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	-	-	-	2,716	-	-	17,837
Fund balances (deficit), beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,759</u>	<u>-</u>	<u>-</u>	<u>714,624</u>
Fund balances (deficit), ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,475</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 732,461</u>

<u>Title VI</u>	<u>Leap 21</u>	<u>Special Education Child Search</u>	<u>Rapides Foundation Grant</u>	<u>Education Excellence</u>	<u>School Rewards</u>	<u>Tech Prep</u>	<u>School Improvement</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,419,327
-	-	-	-	-	-	-	-	19,759
-	-	-	146,909	-	-	-	-	459,367
-	-	-	-	-	-	-	-	300,000
-	81,629	2,000	-	73,721	67,599	7,508	36,169	656,923
<u>462,214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,029,816</u>
<u>462,214</u>	<u>81,629</u>	<u>2,000</u>	<u>146,909</u>	<u>73,721</u>	<u>67,599</u>	<u>7,508</u>	<u>36,169</u>	<u>8,885,192</u>
-	-	-	-	-	48,330	-	-	72,925
-	-	201	-	-	-	-	-	647,093
406,652	-	-	-	-	-	-	-	1,892,099
-	-	-	-	-	-	-	-	56,008
-	-	-	-	-	-	-	-	115,469
-	64,896	-	36,022	143,882	-	7,705	32,953	530,373
-	-	-	-	-	-	-	-	149,352
43,473	456	1,697	79,146	-	-	755	3,216	1,056,790
968	-	-	-	-	-	-	-	48,435
-	-	-	-	-	-	-	-	94,450
-	-	102	-	-	-	-	-	25,731
-	16,277	-	-	-	-	-	-	1,248,031
-	-	-	-	-	-	-	-	32,352
-	-	-	-	-	-	-	-	31,170
-	-	-	-	-	-	-	-	2,776,577
-	-	-	-	-	-	-	-	21,627
<u>451,093</u>	<u>81,629</u>	<u>2,000</u>	<u>115,168</u>	<u>143,882</u>	<u>48,330</u>	<u>8,460</u>	<u>36,169</u>	<u>8,798,482</u>
<u>11,121</u>	<u>-</u>	<u>-</u>	<u>31,741</u>	<u>(70,161)</u>	<u>19,269</u>	<u>(952)</u>	<u>-</u>	<u>86,710</u>
-	-	-	312	-	-	3,702	-	221,227
<u>(11,121)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,750)</u>	<u>-</u>	<u>(90,391)</u>
<u>(11,121)</u>	<u>-</u>	<u>-</u>	<u>312</u>	<u>-</u>	<u>-</u>	<u>952</u>	<u>-</u>	<u>130,836</u>
-	-	-	32,053	(70,161)	19,269	-	-	217,546
-	-	-	10,743	158,859	-	-	-	879,690
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,796</u>	<u>\$ 88,698</u>	<u>\$ 19,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,097,236</u>

DEBT SERVICE FUNDS

District 1 Sinking Fund

To accumulate monies for the payment of the 1985 bonds of School District No. 1 of the fifth police jury ward, Evangeline Parish, Louisiana, which are serial bonds due in annual installments, plus interest, through maturity in 2005. Debt service is financed by the levy of an ad valorem tax.

District 7 Sinking Fund

To accumulate monies for the payment of the 1998 general obligation school bonds of School District No. 7, which are serial bonds due in annual installments, plus interest, through maturity in 2018. Debt service is financed by the levy of an ad valorem tax.

District 4 Sinking Fund

To accumulate monies for the payment of the 2001 general obligation school bonds of School District No. 4, which are serial bonds due in annual installments, plus interest, through maturity in 2021. Debt service is financed by the levy of an ad valorem tax.

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Debt Service Funds

Combining Balance Sheet
 June 30, 2002

	<u>School District No. 1</u>	<u>School District No. 7</u>	<u>School District No. 4</u>	<u>Total</u>
ASSETS				
Interest-bearing deposits	<u>\$ 117,055</u>	<u>\$ 175,280</u>	<u>\$ 125,012</u>	<u>\$ 417,347</u>
FUND BALANCES				
Fund balances:				
Reserved for debt service	<u>\$ 117,055</u>	<u>\$ 175,280</u>	<u>\$ 125,012</u>	<u>\$ 417,347</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Debt Service Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2002

	<u>School District No. 1</u>	<u>School District No. 7</u>	<u>School District No. 4</u>	<u>Totals</u>
Revenues:				
Parish sources -				
Taxes:				
Ad valorem	\$ 82,093	\$ 291,042	\$ 319,216	\$ 692,351
Interest earnings	<u>523</u>	<u>4,998</u>	<u>2,178</u>	<u>7,699</u>
Total revenues	<u>82,616</u>	<u>296,040</u>	<u>321,394</u>	<u>700,050</u>
Expenditures:				
General Administration	2,499	9,043	9,664	21,206
Debt service -				
Principal	65,000	110,000	186,118	361,118
Interest	16,008	149,325	600	165,933
Paying agent fees	<u>913</u>	<u>1,065</u>	<u>-</u>	<u>1,978</u>
Total expenditures	<u>84,420</u>	<u>269,433</u>	<u>196,382</u>	<u>550,235</u>
Excess (deficiency) of revenues over expenditures	(1,804)	26,607	125,012	149,815
Fund balances, beginning	<u>118,859</u>	<u>148,673</u>	<u>-</u>	<u>267,532</u>
Fund balances, ending	<u>\$ 117,055</u>	<u>\$ 175,280</u>	<u>\$ 125,012</u>	<u>\$ 417,347</u>

CAPITAL PROJECTS FUNDS

W. W. Stewart Construction Fund

To account for the financing and construction of a new elementary school within School District No. 7 and renovations and improvements to the Basil High School/Middle School. Funds have been provided through the issuance of \$3,350,000 General Obligation School Bonds, Series 1998.

Pine Prairie Construction Fund

To account for funds obtained for the purpose of acquiring and/or improving lands for building sites and playgrounds, construction of necessary sidewalks and streets and purchasing/improving school buildings and other school related facilities within the District.

QZAB Qualified Zone Academy Bonds

To account for funds received from the Louisiana Local Government Environmental Facilities and Community Development Authority for the purpose of rehabilitating or repairing the public school facility or providing equipment.

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Capital Projects Funds

Combining Balance Sheet
 June 30, 2002

	W.W. Stewart Construction Fund	Pine Prairie Construction Fund	QZAB Zone Bonds	Total
ASSETS				
Interest-bearing deposits	<u>\$ 198,277</u>	<u>\$ 1,381,677</u>	<u>\$ 108,048</u>	<u>\$ 1,688,002</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ -	\$ 131,410	\$ -	\$ 131,410
Contracts payable	150,847	-	-	150,847
Retainage payable	-	126,519	-	126,519
Total liabilities	<u>150,847</u>	<u>257,929</u>	<u>-</u>	<u>408,776</u>
Fund balances:				
Reserved for incomplete contracts	-	678,635	-	678,635
Designated for capital expenditures	47,430	445,113	108,048	600,591
Total fund balances	<u>47,430</u>	<u>1,123,748</u>	<u>108,048</u>	<u>1,279,226</u>
Total liabilities and fund balances	<u>\$ 198,277</u>	<u>\$ 1,381,677</u>	<u>\$ 108,048</u>	<u>\$ 1,688,002</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Capital Projects Fund

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 June 30, 2002

	W.W. Stewart Construction Fund	Pine Prairie Construction Fund	QZAB Zone Bonds	Total
Revenues:				
Local sources -				
Interest earnings	\$ 16,837	\$ 99,143	\$ -	\$ 115,980
Expenditures:				
General administration	-	117	-	117
Facilities acquisition and construction	414,533	2,641,057	251,952	3,307,542
Total expenditures	414,533	2,641,174	251,952	3,307,659
Deficiency of revenues over expenditures	(397,696)	(2,542,031)	(251,952)	(3,191,679)
Other financing sources				
Proceeds from bond issue	-	-	360,000	360,000
Excess (deficiency) of revenues and other financing sources over expenditures	(397,696)	(2,542,031)	108,048	(2,831,679)
Fund balances, beginning	445,126	3,665,779	-	4,110,905
Fund balances, ending	<u>\$ 47,430</u>	<u>\$ 1,123,748</u>	<u>\$ 108,048</u>	<u>\$ 1,279,226</u>

FIDUCIARY FUNDS

Agency Funds

Clearing Fund and Payroll Fund

To account for amounts deposited and subsequently expended for payroll and related expenditures.

School Activity Funds

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

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds

Combining Balance Sheet
 June 30, 2002

	<u>Clearing and Payroll</u>	<u>School Activity</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	<u>\$ -</u>	<u>\$ 340,176</u>	<u>\$ 340,176</u>
LIABILITIES			
School activity funds payable	<u>\$ -</u>	<u>\$ 340,176</u>	<u>\$ 340,176</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds

Combining Statement of Changes in Assets and Liabilities
 Year Ended June 30, 2002

	<u>Balances</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balances</u> <u>June 30, 2002</u>
<u>CLEARING</u>				
ASSETS				
Cash	\$ -	\$ 18,778	\$ 18,778	\$ -
LIABILITIES				
Accounts payable	\$ -	\$ 18,778	\$ 18,778	\$ -
<u>PAYROLL</u>				
ASSETS				
Due from other funds	\$ -	\$ 28,632,881	\$ 28,632,881	\$ -
LIABILITIES				
Payroll taxes payable	\$ -	\$ 28,632,881	\$ 28,632,881	\$ -
<u>SCHOOL ACTIVITY</u>				
ASSETS				
Cash	\$ 351,179	\$ 1,352,714	\$ 1,363,717	\$ 340,176
LIABILITIES				
School activity funds payable	\$ 351,179	\$ 1,352,714	\$ 1,363,717	\$ 340,176
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 351,179	\$ 1,371,492	\$ 1,382,495	\$ 340,176
Due from other funds	-	28,632,881	28,632,881	-
Total assets	<u>\$ 351,179</u>	<u>\$ 30,004,373</u>	<u>\$ 30,015,376</u>	<u>\$ 340,176</u>
LIABILITIES				
Accounts payable	\$ -	\$ 18,778	\$ 18,778	\$ -
School activity funds payable	351,179	1,352,714	1,363,717	340,176
Total liabilities	<u>\$ 351,179</u>	<u>\$ 1,371,492</u>	<u>\$ 1,382,495</u>	<u>\$ 340,176</u>

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana
 Fiduciary Funds
 Agency Funds
 School Activity Funds

Schedule of Changes in Deposits Due Others
 Year Ended June 30, 2002

School	Balance June 30, 2001	Additions	Deductions	Balance June 30, 2002
Basile High	\$ 28,176	\$ 169,894	\$ 164,470	33,600
Bayou Chicot High	7,131	129,684	131,431	5,384
Chataignier High	18,406	46,207	48,759	15,854
Mamou High	31,947	110,526	119,405	23,068
Mamou Lower Elementary	24,031	65,596	64,884	24,743
Pine Prairie High	92,960	236,511	244,398	85,073
Vidrine High	57,933	147,688	160,473	45,148
Ville Platte High	14,502	163,249	168,711	9,040
Ville Platte Lower Elementary	13,608	57,902	52,084	19,426
James Stephens Elementary	18,175	72,081	64,537	25,719
Mamou Upper Elementary	16,854	71,873	70,025	18,702
W. W. Stewart Elementary	2,249	26,174	23,707	4,716
Carver Elementary	9,531	19,803	20,705	8,629
Hester Heath Elementary	17,304	42,940	39,170	21,074
Total balances	<u>\$ 352,807</u>	<u>\$1,360,128</u>	<u>\$1,372,759</u>	<u>\$ 340,176</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unmatured principal amounts on general long-term debt expected to be financed from governmental type funds. Payment of maturing obligations, including interest, is accounted for in the debt service fund.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Statement of General Long-Term Debt
June 30, 2002

QZAB Academy Bond	School District No. 1	School District No. 7	School District No. 4	Accrued Compensated Absences	Totals
\$ -	\$ 117,055	\$ 175,280	\$ 125,012	\$ -	\$ 417,347
-	92,945	2,864,720	3,624,988	-	6,582,653
<u>353,455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,974,581</u>	<u>2,328,036</u>
<u>\$ 353,455</u>	<u>\$ 210,000</u>	<u>\$ 3,040,000</u>	<u>\$ 3,750,000</u>	<u>\$ 1,974,581</u>	<u>\$ 9,328,036</u>

AMOUNT AVAILABLE AND TO BE PROVIDED
FOR PAYMENT OF LONG-TERM DEBT

Amount available in debt service fund for
debt retirement

Amount to be provided from -
Ad valorem taxes

General fund revenues

Total available and to be provided

GENERAL LONG-TERM DEBT PAYABLE

Bonds payable and certificates of indebtedness:

Due within one year

Due after one year

Compensated absences payable

Total general long-term debt payable

**COMPLIANCE, INTERNAL CONTROL
AND
OTHER GRANT INFORMATION**

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

Mr. Rayford Fontenot, Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

We have audited the general-purpose financial statements of the Evangeline Parish School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated November 12, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Evangeline Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted another matter involving the internal control over financial reporting that we have reported to management of the Evangeline Parish School Board in a separate letter dated November 12, 2002.

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

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

Ville Platte, Louisiana
November 12, 2002

KOLDER, CHAMPAGNE, SLAVEN & COMPANY, LLC

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

* A Professional Accounting Corporation

Mr. Rayford Fontenot, Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

Compliance

We have audited the compliance of the Evangeline 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 Evangeline Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the Evangeline Parish School Board's compliance based on our audit.

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

In our opinion, the Evangeline 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 Evangeline 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 our audit, we considered the Evangeline 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 our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

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

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

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

Ville Platte, Louisiana
November 12, 2002

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2002

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 2001	Pass-through Identifying Number 2002	CFDA Number	Revenue Recognized	Expenditures
<u>United States Department of Education</u>					
Passed-Through State Department of Education:					
Adult Education-State Grant Program	01-06-20	0244-20-C	84.002	\$ 55,824	\$ 55,824
Title I Grants to Local Educational Agencies	01-TI-20	02-TI-20	84.010	2,047,989	2,047,989
Special Education-Grants to States	01-BI-20	02-BI-20	84.027	817,569	817,569
Special Education-Grants for Infants and Families with Disabilities	01-H3-20	02-C3-20	84.181	19,154	19,154
Vocational Education Basic Grants to States	SB 20/00-01	0202-20	84.048	116,461	116,461
Eisenhower Professional Development State Grant	01-50-20	02-50-20	84.281	61,536	61,536
Special Education Pre-school Grants	01-PI-20	02-PI-20	84.173	47,154	47,154
Safe and Drug-Free Schools and Communities -State Grants	01-70-20	02-70-20	84.186	38,008	38,008
Innovative Education Program Strategies	01-00-20	02-00-20	84.298	43,837	43,837
Class Size Reduction	1/1/2020	02-01-20	84.340	418,377	418,377
Total Department of Education				<u>3,665,909</u>	<u>3,665,909</u>
<u>United States Department of Agriculture</u>					
Passed-Through Louisiana Department of Agriculture:					
Food Distribution Program	N/A	N/A	10.550	166,682	166,658
Passed-Through State Department of Education:					
School Breakfast Program	N/A	N/A	10.553	470,665	470,665
National School Lunch Program	N/A	N/A	10.555	1,422,587	1,422,587
Total Department of Agriculture				<u>2,059,934</u>	<u>2,059,910</u>

(continued)

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2002

Federal Grantor/Pass-Through Grantor/Program Title	Pass-through Identifying Number 2001	Pass-through Identifying Number 2002	CFDA Number	Revenue Recognized	Expenditures
<u>United States Department of Health and Human Services</u>					
Passed-Through State Department of Health and Hospitals: Medical Assistance Program	N/A	N/A	93.778	117,122	150,192
Passed-Through Office of Family Support: Temporary Assistance for Needy Families	4444	0238-20	93.558	169,978	163,329
Total Department of Health and Human Services				<u>287,100</u>	<u>313,521</u>
<u>United States Department of Labor</u>					
Passed-Through St. Landry Parish Police Jury: Job Training Partnership Act		203-00-40-5922-2B 204-01-40-5927-2B	17.250	16,873	16,873
Total federal financial assistance				<u>\$ 6,029,816</u>	<u>\$ 6,056,213</u>

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2002

(1) Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards presents the federal grant activity of the Evangeline Parish School Board and is presented on the modified accrual basis of accounting, which is described in Note 1 to the general-purpose financial statements for the year ended June 30, 2002. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

(2) Commodities

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed. At June 30, 2002, the School Board had \$72,940 of commodities inventory remaining.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
Year Ended June 30, 2002

Part I. Summary of Auditor's Results:

1. An unqualified report was issued on the financial statements.
2. No reportable conditions in internal control were disclosed by the audit of the financial statements.
3. No material instances of noncompliance were disclosed by the audit of the financial statements.
4. No reportable conditions in internal control over the major programs were disclosed by the audit of the financial statements.
5. An unqualified opinion was issued on compliance for the major programs.
6. The audit disclosed no audit findings required to be reported under Section 510(a) of Circular A-133.
7. The major programs were:

U.S. Department of Education/Louisiana Department of Education's – Title I Grants to Local Educational Agencies and Special Education-Grants to States.
8. The dollar threshold used to distinguish between Type A and Type B programs, as described in Section 520(b) of Circular A-133 was \$300,000.
9. The auditee did qualify as a low-risk auditee under Section 530 of Circular A-133.

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

A. Compliance Findings-

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

B. Internal Control Findings-

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

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

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2002

Fiscal Year Finding Initially Occurred	Description of Finding/ Management letter comment	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
CURRENT YEAR (6/30/02) --					
<u>Internal Control:</u> There were no internal control findings noted for the year ending June 30, 2002.					
<u>Compliance:</u> There were no compliance findings noted for the year ending June 30, 2002.					
<u>Management Letter:</u>					
ML 02-01	2002 Due to the fact that not all schools are utilizing cash receipts books, it was not possible to determine whether or not cash receipts are being deposited correctly.	No	All schools will be required to use a cash receipt book and all deposits will be recorded in the book.	Amy Lafleur, Business Manager	Immediately

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

Summary Schedule of Current and Prior Year Audit Findings
and Corrective Action Plan
Year Ended June 30, 2002

Fiscal Year Finding Initially Occurred	Ref. No.	Description of Finding/ Management letter comment	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (6/30/01) --						
<u>Compliance:</u>						
2000	01-1(C)	The School Board violated LSA-RS 39:1306 of the Louisiana Local Government Budget Act when the budget for the fiscal year ending June 30, 2001 was not advertised in the official journal.	Yes	N/A	Amy Lafleur, Business Manager	N/A
2000	01-2(C)	The School Board violated LSA-RS 17:181 when it did not allocate annually at least fifty dollars per student enrolled at each school in a vocational agriculture, agribusiness, or agriculture program for use in providing adequate instructional materials and supplies.	Yes	N/A	Amy Lafleur, Business Manager	N/A
<u>Management Letter:</u>						
2001	01-3(ML)	Efforts should be made to ensure that the fixed asset inventory listings for all schools are updated accurately for any changes, deletions and additions.	Yes	N/A	Amy Lafleur, Business Manager	N/A

SCHEDULES REQUIRED BY STATE LAW
(R.S. 24:514 - PERFORMANCE AND STATISTICAL DATA)

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AGREED-UPON PROCEDURES REPORT ON SCHOOL BOARD PERFORMANCE MEASURES

* A Professional Accounting Corporation

Mr. Rayford Fontenot, Superintendent,
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by management of the Evangeline 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 Evangeline Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement will be performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

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

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

1. We selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures,
 - Total General Fund Equipment Expenditures,
 - Total Local Taxation Revenue,
 - Total Local Earnings on Investment in Real Property,
 - Total State Revenue in Lieu of Taxes,
 - Nonpublic Textbook Revenue, and
 - Nonpublic Transportation Revenue.

There were no exceptions noted.

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Education Levels of Public School Staff (Schedule 2)

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

There were no exceptions noted.

3. We reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.

There were no exceptions noted.

4. We obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1st and as reported on the schedule. We traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

There were no exceptions noted.

Number and Type of Public Schools (Schedule 3)

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

There were no exceptions noted.

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

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

There were no exceptions noted.

Public Staff Data (Schedule 5)

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

There were no exceptions noted.

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

There were no exceptions noted.

Class Size Characteristics (Schedule 6)

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

There were no exceptions noted.

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

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

There were no exceptions noted.

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

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

There were no exceptions noted.

The Iowa Tests (Schedule 9)

12. We obtained test scores as provided by the testing authority and reconcile scores as reported by the testing authority to scores reported in the schedule by Evangeline Parish School Board.

There were no exceptions noted.

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

This report is intended solely for the use of management of Evangeline 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 Statue 24:513, this report is distributed by the Legislative Auditor as a public document.

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

Ville Platte, Louisiana
November 12, 2002

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
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	\$12,793,982	
Other Instructional Staff Activities	1,349,077	
Employee Benefits	4,721,598	
Purchased Professional and Technical Services	22,008,000	
Instructional Materials and Supplies	404,940	
Instructional Equipment	27,988	
Total Teacher and Student Interaction Activities		19,319,593

Other Instructional Activities		31,601
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Pupil Support Activities	902,231	
Less: Equipment for Pupil Support Activities	(8,302)	
Net Pupil Support Activities		893,929

Instructional Staff Services	891,547	
Less: Equipment for Instructional Staff Services	(1,211,000)	
Net Instructional Staff Services		890,336

Total General Fund Instructional Expenditures		<u>\$21,135,459</u>
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Total General Fund Equipment Expenditures		<u>\$ 90,123</u>
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Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$ 460,726
Renewable Ad Valorem Tax	1,032,590
Debt Service Ad Valorem Tax	-
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	75,599
Sales and Use Taxes	4,432,912
Total Local Taxation Revenue	<u>\$ 6,001,827</u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$ 19,550
Earnings from Other Real Property	-
Total Local Earnings on Investment in Real Property	<u>\$ 19,550</u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	\$ 63,203
Revenue Sharing - Other Taxes	167,139
Revenue Sharing - Excess Portion	-
Other Revenue in Lieu of Taxes	-
Total State Revenue in Lieu of Taxes	<u>\$ 230,342</u>

Nonpublic Textbook Revenue	<u>\$ 49,569</u>
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Nonpublic Transportation Revenue	<u>\$ 112,341</u>
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EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana

Education Levels of Public School Staff
 As of October 1, 2001

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0%	0	0%	0	0%	0	0%
Bachelor's Degree	280	74%	37	100%	0	0%	0	0%
Master's Degree	70	18%	0	0%	17	57%	0	0%
Master's Degree + 30	27	7%	0	0%	11	37%	0	0%
Specialist in Education	2	1%	0	0%	2	7%	0	0%
Ph. D. or Ed. D.	1	0%	0	0%	0	0%	0	0%
Total	380	100%	37	100%	30	100%	0	0%

Schedule 3

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

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

Type	Number
Elementary	6
Middle/Jr. High	1
Secondary	2
Combination	5
Total	14

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

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

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
Assistant Principals	0	0	1	1	1	3	10	16
Principals	0	0	1	1	0	4	8	14
Classroom Teachers	46	16	113	59	48	48	87	417
Total	46	16	115	61	49	55	105	447

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana

Public School Staff Data
For the Year Ended June 30, 2002

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	33,809	33,809
Average Classroom Teachers' Salary Excluding Extra Compensation	32,535	32,535
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	415	415

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

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	Number	Percent	Number
Elementary	89.3%	117	76.7%	69	37.5%	3	0.0%	0				
Elementary Activity Classes	10.7%	14	23.3%	21	62.5%	5	100.0%	21				
Middle/Jr. High	92.9%	26	100.0%	20	88.9%	32	0.0%	0				
Middle/Jr. High Activity Classes	7.1%	2	0.0%	0	11.1%	4	100.0%	2				
High	96.1%	123	92.8%	116	69.6%	32	0.0%	0				
High Activity Classes	3.9%	5	7.2%	9	30.4%	14	100.0%	2				
Combination	92.5%	320	89.1%	246	84.3%	70	0.0%	0				
Combination Activity Classes	7.5%	26	10.9%	30	15.7%	13	100.0%	13				

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

EVANGELINE PARISH SCHOOL BOARD
 Ville Platte, Louisiana

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

District Achievement Level Results	English Language Arts						Mathematics					
	20X2		20X1		20X0		20X2		20X1		20X0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	16	2%	1	0%	3	1%	7	1%	2	0%	1	0%
Proficient	90	11%	58	10%	65	11%	48	6%	43	8%	37	6%
Basic	296	36%	268	47%	215	36%	334	40%	246	43%	188	32%
Approaching Basic	320	39%	176	31%	173	29%	249	30%	174	30%	169	28%
Unsatisfactory	107	13%	68	12%	137	23%	191	23%	106	19%	198	33%
Total	829	100%	571	100%	593	100%	829	100%	571	100%	593	100%

District Achievement Level Results	Science						Social Studies					
	20X2		20X1		20X0		20X2		20X1		20X0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	7	2%	1	0%	3	1%	2	0%	4	1%	1	0%
Proficient	61	14%	56	13%	59	15%	40	9%	51	12%	32	8%
Basic	160	37%	165	40%	139	36%	202	47%	195	47%	177	46%
Approaching Basic	127	29%	127	31%	117	30%	105	24%	114	28%	101	26%
Unsatisfactory	79	18%	66	16%	66	17%	85	20%	50	12%	73	19%
Total	434	100%	415	100%	384	100%	434	100%	414	100%	384	100%

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

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

District Achievement Level Results	English Language Arts						Mathematics					
	20X2		20X1		20X0		20X2		20X1		20X0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	4	1%	0	0%			22	7%	12	3%		
Proficient	53	16%	37	10%			38	11%	44	12%		
Basic	135	41%	193	53%			132	39%	145	39%		
Approaching Basic	75	23%	91	25%			49	15%	69	19%		
Unsatisfactory	66	20%	46	13%			95	28%	99	27%		
Total	333	100%	367	100%			336	100%	369	100%		

District Achievement Level Results	Science						Social Studies					
	20X2		20X1		20X0		20X2		20X1		20X0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	6	2%					3	1%				
Proficient	39	11%					22	6%				
Basic	135	40%					147	43%				
Approaching Basic	85	25%					95	28%				
Unsatisfactory	75	22%					72	21%				
Total	340	100%					339	100%				

Note: For number and percentages left blank, no test scores were available.

EVANGELINE PARISH SCHOOL BOARD
Ville Platte, Louisiana

The IOWA Tests
For the Year Ended June 30, 2002

	Composite		
	20X2	20X1	20X0
Test of Basic Skills (ITBS)			
Grade 3	50	49	44
Grade 5	44	43	40
Grade 6	50	53	51
Grade 7	49	51	41
Tests of Educational Development (ITED)			
Grade 9	47	51	45

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

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Management Letter

* A Professional Accounting Corporation

Mr. Rayford J. Fontenot, Superintendent
and Members of the Evangeline Parish School Board
Ville Platte, Louisiana

During our audit of the financial statements of the Evangeline Parish School Board, as of and for the year ended June 30, 2002, we noted a certain area in which improvements in the accounting system may be desirable. Therefore, we submit the following suggestion for your consideration:

All schools should be required to utilize a cash receipts book. All deposits should be recorded in the book whether or not a receipt is necessary.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

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

Ville Platte, Louisiana
November 12, 2002

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