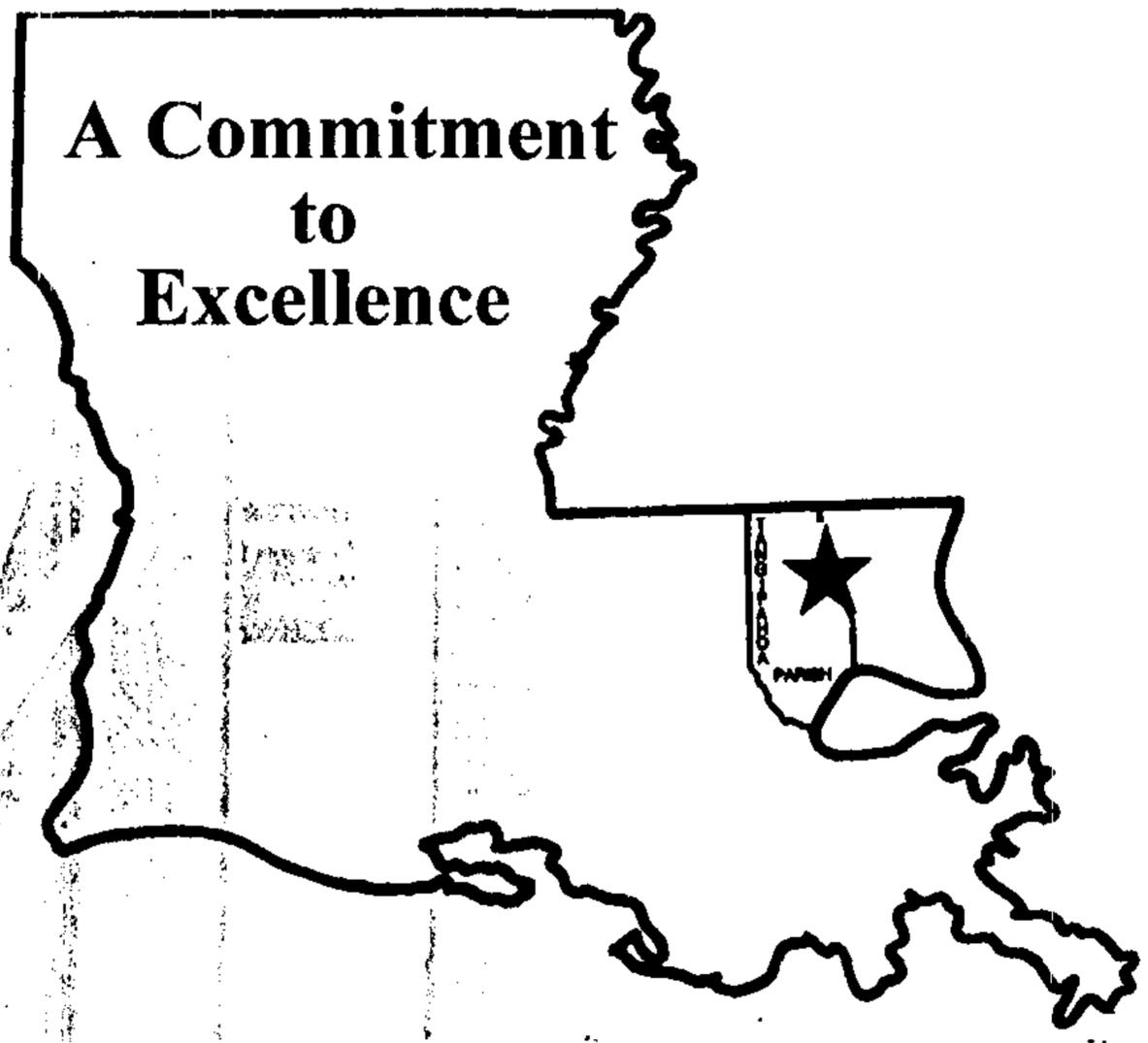


RECEIVED  
LEGISLATIVE AUDITOR

**Comprehensive Annual  
Financial Report  
of the  
Tangipahoa Parish School System  
Amite, Louisiana**

**For the Year Ended  
June 30, 2000**



RECEIVED  
LEGISLATIVE DIRECTOR

09 DEC 20 AM 10:01

# TANGIPAHOA PARISH SCHOOL SYSTEM

STATE OF LOUISIANA  
AMITE CITY

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR  
JULY 1, 1999 - JUNE 30, 2000

Prepared by

Finance Department

Mark Kolwe, Administrative  
Director of Finance and Support Services

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 01-03-01

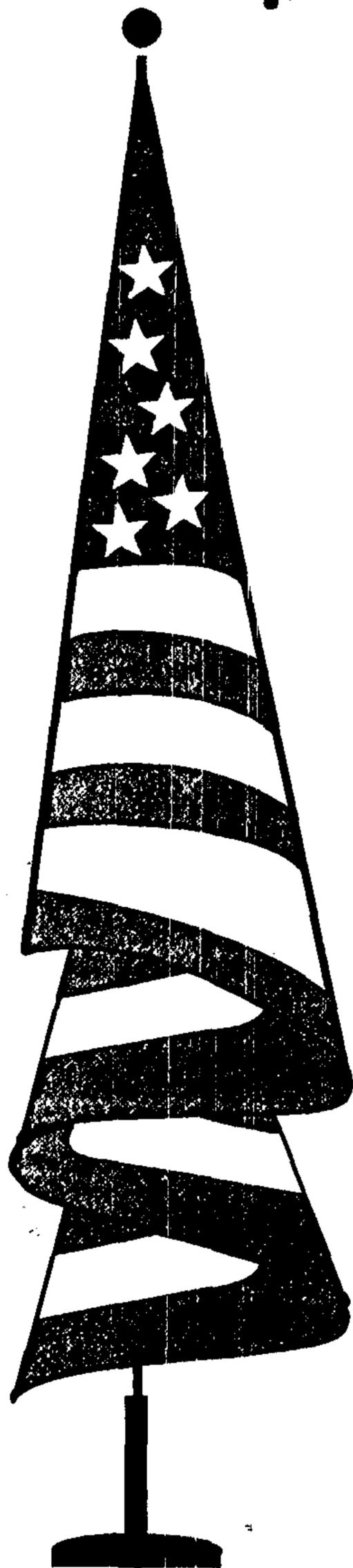
## CONTENTS

	Page
<b>I. INTRODUCTORY SECTION</b>	
Principal Officials	i
Organizational Chart	ii
Letter of Transmittal	iii-xi
Government Finance Officers Association of the United States and Canada Certificate of Achievement for Excellence in Financial Reporting	xii
Association of School Business Officials International Certificate of Excellence in Financial Reporting	xiii
<b>II. FINANCIAL SECTION</b>	
Independent Auditors' Report	1
<b>GENERAL PURPOSE FINANCIAL STATEMENTS:</b>	
Combined Balance Sheet - All Fund Types and Account Groups	2-3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	4-5
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General, Special Revenue and Capital Project Fund Types	6-8
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Types - Enterprise and Internal Service Funds	9
Statement of Cash Flows - Proprietary Fund Types - Enterprise and Internal Service Funds	10
Notes to Combined Financial Statements	11-24
<b>SUPPLEMENTARY COMBINING AND INDIVIDUAL FUND STATEMENTS:</b>	
General Fund	25
Comparative Balance Sheets	26
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (GAAP Basis) and Actual	27
Special Revenue Funds	28-29
Combining Balance Sheet	30-33
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	34-37
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	38-50
Debt Service Funds	51
Combining Balance Sheet	52-53
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	54-55
Capital Projects Funds	56
Combining Balance Sheet	57-60
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	61-64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual	65-75
Agency Funds	76
Combining Balance Sheet	77
Combining Statement of Changes in Assets and Liabilities	78
Proprietary Funds - Enterprise and Internal Service Funds	79
Comparative Balance Sheets	80
Comparative Statements of Revenues, Expenses and Changes in Retained Earnings	81
Comparative Statements of Cash Flows	82
General Fixed Assets Account Group	83
Comparative Schedule of General Fixed Assets - By Source	84
Schedule of General Fixed Assets - By Function	85
Schedule of Changes in General Fixed Assets - By Function and Activity	86

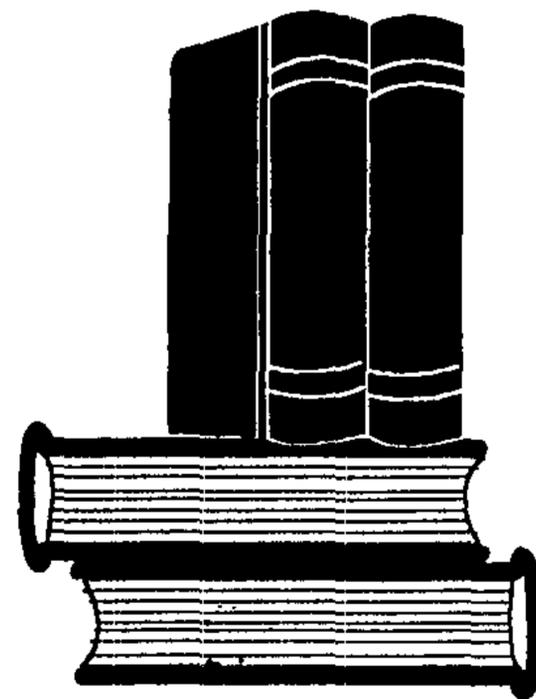
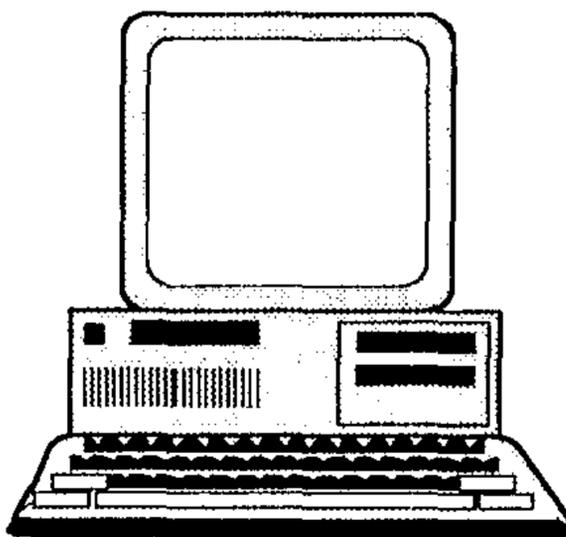
### III. STATISTICAL SECTION (UNAUDITED)

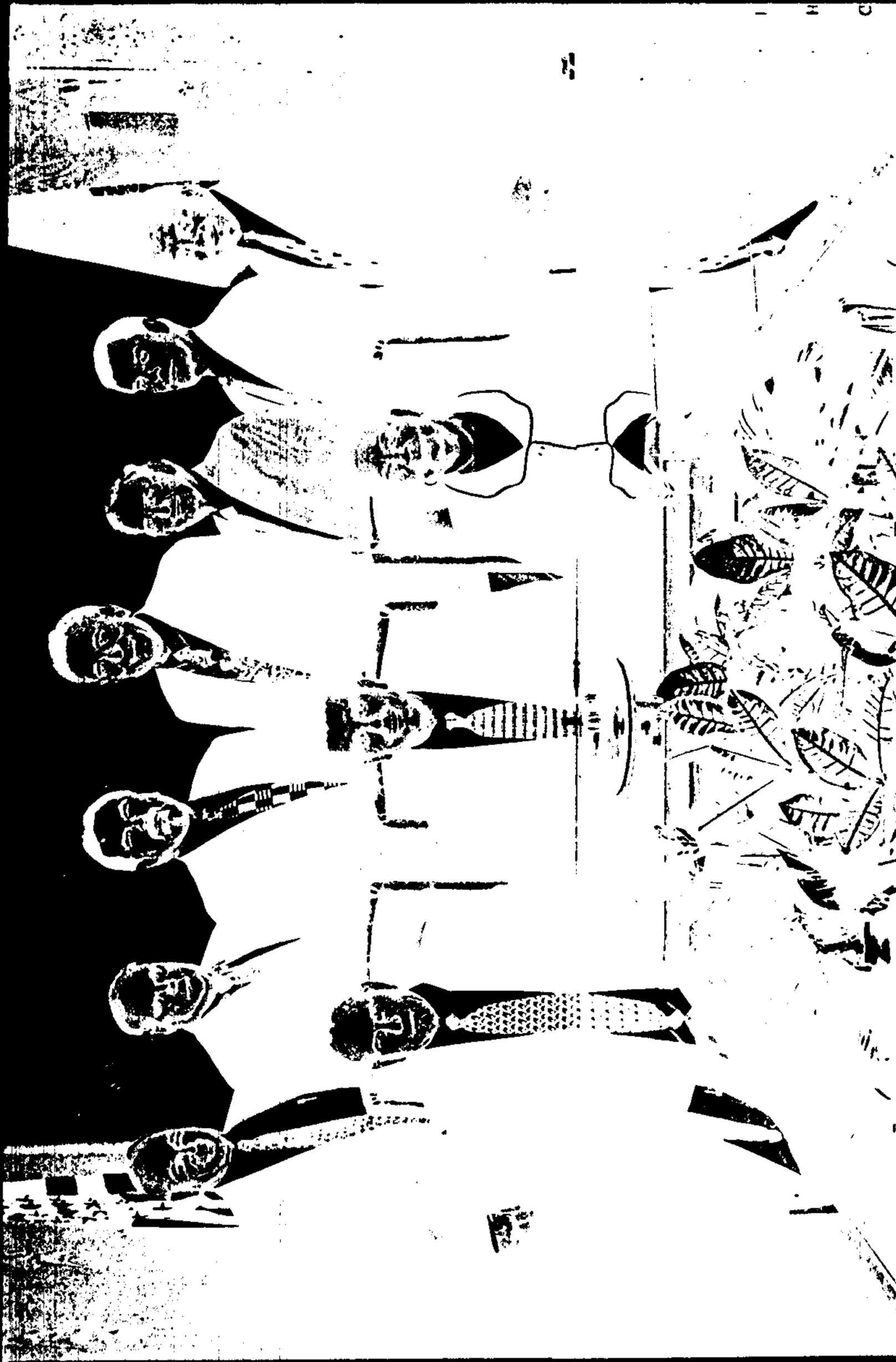
General Fund Expenditures by Function - Last Ten Fiscal Years	87-88
General Fund Revenues by Source - Last Ten Fiscal Years	89-90
Parish - Wide Property Tax Levies and Collections - Last Ten Calendar Years	91
Assessed and Estimated Actual Value of Taxable Property - Last Ten Calendar Years	92
Property Tax Rates and Tax Levies - Direct and Overlapping Governments - Last Ten Fiscal Years	93-94
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net Bonded Debt Per Capita - Last Ten Fiscal Years	95-96
Computation of Legal Debt Margin as of June 30, 2000	97
Computation of Direct and Overlapping Bonded Debt as of June 30, 2000	98
Ratio of Debt Service Fund Annual Debt Service Expenditures to Total General Fund Expenditures and Revenues - Last Ten Fiscal Years	99-100
Demographic Statistics - Last Ten Fiscal Years	101
State Support and Local Support of General Fund per Student - Last Ten Fiscal Years	102
Construction and Bank Deposits - Last Ten Fiscal Years	103
Principal Taxpayers for the Year Ended December 31, 2000	104
Summary of Compensation Paid to School System Members for the Year Ended June 30, 2000	105
Miscellaneous Statistical Data for the Fiscal Year Ended June 30, 2000	106
Ten Largest Employers - Parish Wide for the Year Ended June 30, 2000	107

Aa Bb Cc Dd



# INTRODUCTION





1999 TANGIPAHOA PARISH SCHOOL BOARD 2002

ROW 1: ENOS F. JAKE BAILEY JR., TONY P. ARDILLO JR., MAXINE DIXON ROW 2: CARL BARDWELL, ROBERT CAVES, DONNIE WILLIAMS SR., AL LINK, LEROY HART, VIRGIL ALLEN, JIMMY RICHARDSON I

# TANGIPAHOA PARISH SCHOOL SYSTEM PRINCIPAL OFFICERS

## SCHOOL BOARD MEMBERS

### PRESIDENT

Enos F. Bailey

Tony P. Ardillo, Jr.	Leroy Hart
Carl L. Bardwell	Albert P. Link
Robert Caves	Jimmy A. Richardson, I
Maxine Dixon	Donnie Williams, Sr.

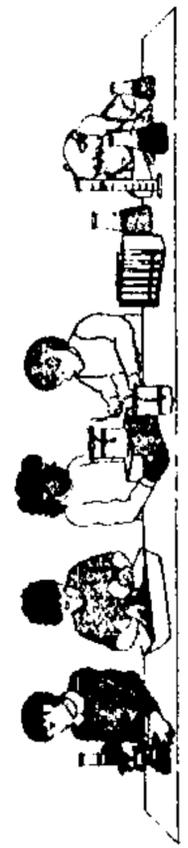
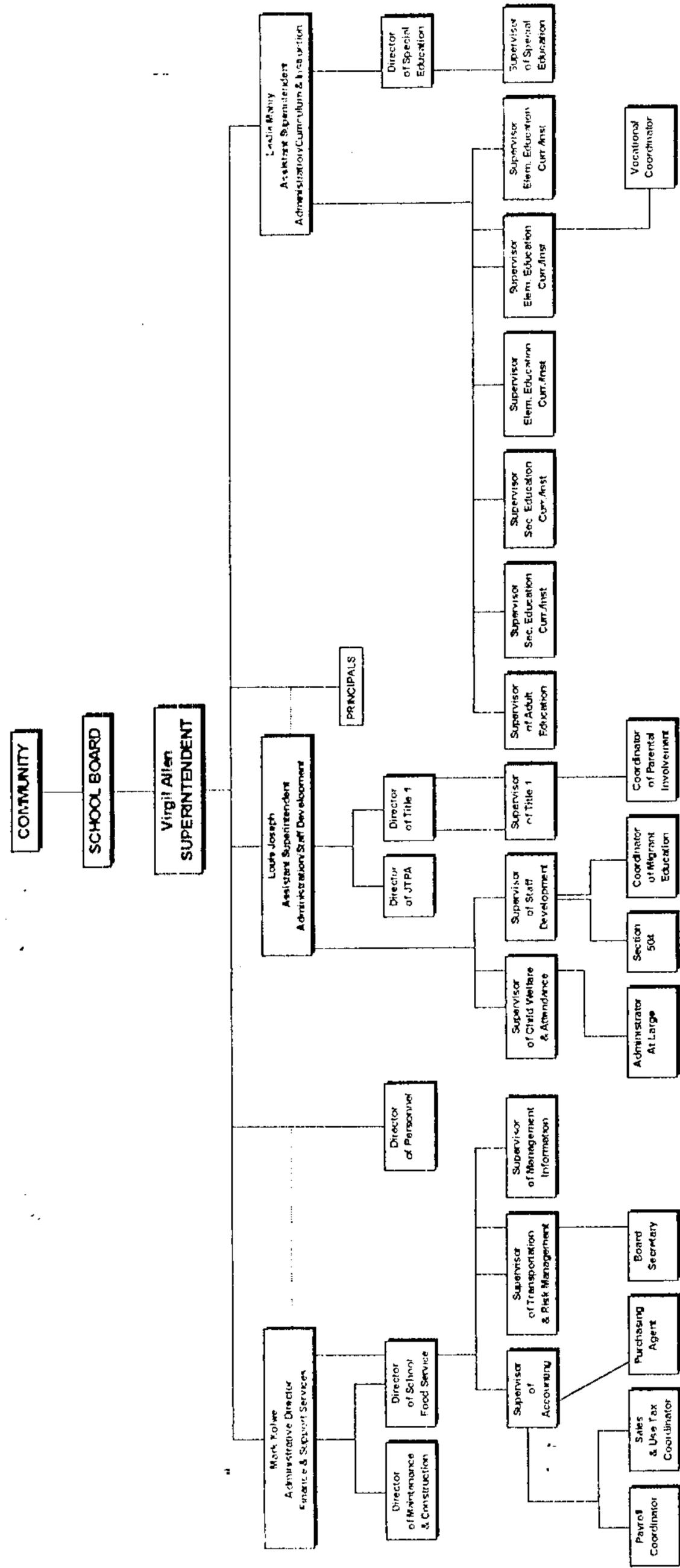
## ADMINISTRATIVE OFFICIALS

Virgil Allen, Superintendent  
Louis L. Joseph, Assistant Superintendent  
Leslie Mabry, Assistant Superintendent  
Mark Kolwe, Administrative  
Director of Finance and Support Services

## INDEPENDENT AUDITORS

Hender & Company  
[www.henderco.com](http://www.henderco.com)

# Tangipahoa Parish School System Organizational Structure 1999-2000





# TANGIPAHOA PARISH SCHOOL SYSTEM

P. O. Box 457 • AMITE, LOUISIANA 70422  
313 EAST OAK STREET  
TELEPHONE: (504) 748-7153 • FAX # (504) 748-8587

VIRGIL ALLEN  
*Superintendent*

ENOS F. (JAKE) BAILEY, JR.  
*President of the Board*

November 27, 2000

To the Board Members  
Tangipahoa Parish School System  
313 East Oak Street  
Amite, Louisiana 70422

Dear Citizens of Tangipahoa Parish and System Board Members:

The Comprehensive Annual Financial Report (CAFR) of the Tangipahoa Parish School System (hereinafter referred to as "School System") for the fiscal year ending June 30, 2000 is hereby transmitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the School System. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the School System. All disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial and Statistical. The Introductory Section includes this transmittal letter, the School System's organizational chart and a list of principal officers. The Financial Section includes the general purpose financial statements, including notes to financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic data, generally presented on a multi-year basis.

### The Reporting Entity and Services Provided

The School System is a political subdivision created under Louisiana State Statutes to govern the public education system of the Parish of Tangipahoa, Louisiana. It is the responsibility of the School System to make public education available to the residents of Tangipahoa Parish. These services include providing instructional personnel, instructional materials, instructional facilities, administrative support, business services, operation and maintenance and bus transportation. The School System has the power to sue and be sued, and to make rules and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana State Board of Elementary and Secondary Education. The School System is authorized to establish public schools as it deems necessary in order to provide adequate school facilities for the children of the parish, to determine the number of teachers to be employed and to determine local supplement to their salaries. The School System is not included in any other governmental reporting entity since the members are elected by the public and have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

This report includes all funds and account groups of the School System.

## ECONOMIC CONDITIONS AND OUTLOOK

Tangipahoa Parish (County) is strategically located in the Southeastern part of Louisiana, between New Orleans and the state's Capitol, Baton Rouge.

Bisected north to south by the Illinois Central Gulf Railroad and Interstate 55, which intersects Interstate 12, it has ready access to the east and west coasts as well as mid-west to the Gulf Coast. The South Tangipahoa Parish Port provides the parish with water access to both inter-coastal and river transportation. These characteristics have distinguished Tangipahoa Parish as an important distribution center of the South.

The economic growth in the New Orleans, Baton Rouge and areas along the Mississippi River has also contributed to the growth of Tangipahoa Parish.

The past year has been one of upward economic growth. Retail sales increased by 6%. The assessed value of taxable property increased by 4%. Per Capita income was steady.

The last five years have shown continued economic growth. Retail sales increased an average rate of 7% per year. The assessed value of taxable property increased an average of 6.7% per year. The Per Capita income increased an average 1.3% per year. It is expected that this moderate upward economic growth of the last five years will continue.

This continuous moderate upward economic growth has enabled us to add and improve school facilities and *the quality of education in the parish*. This growth has also enabled the general fund to increase per student expenditures by an average of 7.8% per year for the last five years and provide for a \$2,000 a year increase for instructional staff and a 3% salary increase for non-instructional employees for the 1999-2000 school year.

### MAJOR INITIATIVES

#### For The Year

The Amite Elementary four classroom addition was completed. Construction projects in the Ponchatoula district at Tucker Elementary (six classroom addition), Ponchatoula Jr. High (band room and eight classroom addition), and Vinyard Elementary (band room and four classroom addition) are in progress. Phase I of the parish wide air conditioning replacement was completed.

An appraisal of property for the future site of the central office and maintenance complex was conducted.

The Amite district bond referendum was defeated. The bond referendums for Ponchatoula, Independence, and Loranger were put on hold.

Louisiana's Public Education Accountability System is intended to drive fundamental changes in classroom teaching. The accountability system is based on the concept of continuous growth. Every school can improve and is expected to show academic growth. The following shows how the program is working in Tangipahoa Parish:

1. Louisiana's new testing program began in the Spring of 1999 and continued through May, 2000. This year 71% of Grade 4 passed the CRT Math Testing and 79% passed English Language Arts; 82% of Grade 8 passed the Math CRT Testing and 93% passed English Language Arts. This was an improvement over last year's scores.
2. Each school in Tangipahoa Parish received a school performance score. For the first year, out of the 28 schools, 24 showed improved school performance. Four schools' scores declined. Tangipahoa scored above the state average in Grades 3, 5, 6, 7, and 9 in the INRT testing.

The school system appropriated approximately \$1,100,000 to ensure all students were provided textbooks. English Language Arts textbook adoptions for grades K-12 began this year and will continue over the next two years. These adoptions include the subject areas of English, spelling, handwriting, reading, and literature.

Goals of the Superintendent were completed and evidence of achievement was presented to the Board.

#### For The Future

Salary increases were approved for year ended June 30, 2001 in the amount of \$1,250 for teachers with Bachelor's degree and \$1,500 for teachers with Master's Degree and above and 3% for non-instructional employees.

The Hammond district has set aside \$1,287,600 for capital projects ranging from a new ROTC building at Hammond High School and a four classroom addition at Hammond Westside Primary to various needs addressed at the remaining schools in the district such as parking, covered walkways, and campus lighting. New stadium bleachers and lighting upgrades are being planned for Independence High School and Amite High School. To alleviate the shortage of space and to better serve the community, a new central office and maintenance complex is in the planning stages.

Louisiana's Public Education Accountability System and the School Systems' implementation will continue as follows:

1. Louisiana's new testing program which began in the Spring of 1999, will continue yearly.
2. BESE has determined 10 and 20 year state goals that depict the level of educational performance expected at all schools.
3. Each high school in Tangipahoa Parish will establish baseline data in the 2000-2001 school year.
4. Each high school will receive a School Performance Score along with growth targets that must be met every two years to reach the 10 and 20 year goals.
5. At the end of the first two years, a new school performance score will be calculated for each school, and a new growth target will be set for each of the next two-year intervals.
6. Rewards will be granted to the schools that meet or surpass their growth targets, and school personnel will decide how monies will be spent.
7. A District Assistance team will be available to schools not meeting their growth targets and sanctions imposed if performance goals are not met.

The school system will appropriate approximately \$1,000,000 to ensure all students are provided textbooks. English Language Arts textbooks adoptions for grades K-12 began last year and will continue.

#### FINANCIAL INFORMATION

##### Internal Control Structure

The management of the Tangipahoa Parish School System is responsible for establishing and maintaining an internal control structure. The objectives of an internal control structure are to provide reasonable, but not absolute, assurance that School System policy, administrative procedures, and accounting policies and procedures are fully implemented and are being adhered to. In addition, the internal control structure is designed to provide reasonable, but not absolute assurance concerning: 1) the safeguarding of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparation of financial statements and reports and maintenance of accountability for assets.

We believe the School System's internal control structure adequately safeguards assets and provides reasonable assurance of proper recordation of financial transaction.

### Accounting System and Budgetary Control

An explanation of the School System's accounting policies is contained in the Notes to Financial Statements. Explained in detail are the basis of accounting, fund structure, budgetary control, and other significant information on financial policy.

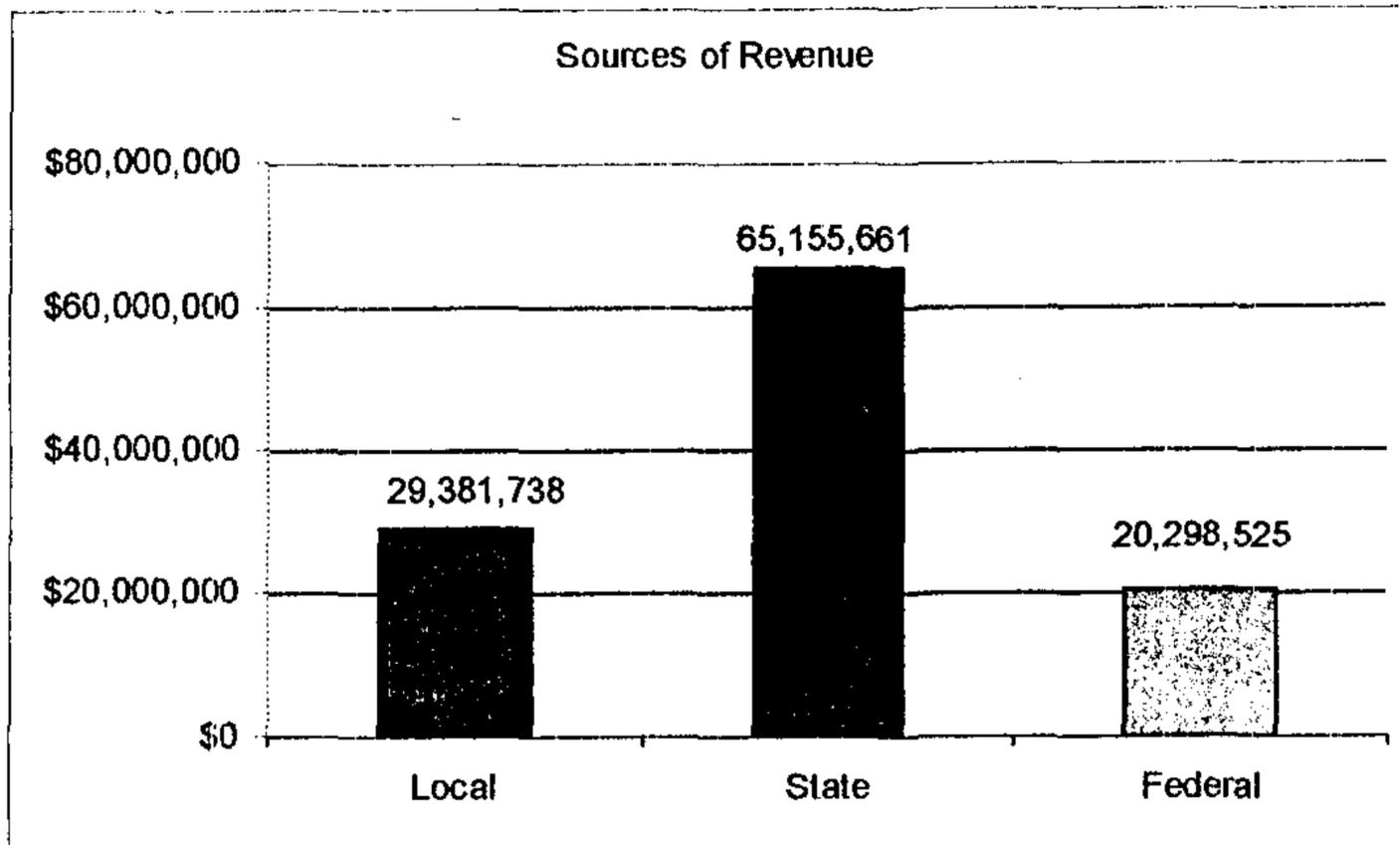
In addition, the School System maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with the annual appropriated budgets, including all subsequent amendments, approved by the School System. Activities of the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot exceed the appropriated amount) is established at the function or project level within the individual funds. The School System also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts at year end, for budgetary purposes, are included as expenditures in the General Fund and the Capital Projects Funds. In the other funds, encumbered amounts lapse at year end, however, encumbrances are generally reappropriated as part the next year's budget.

As demonstrated by the statements and schedules included in the financial section of this report, the School System continues to meet its responsibility for sound financial management.

### General Governmental Functions

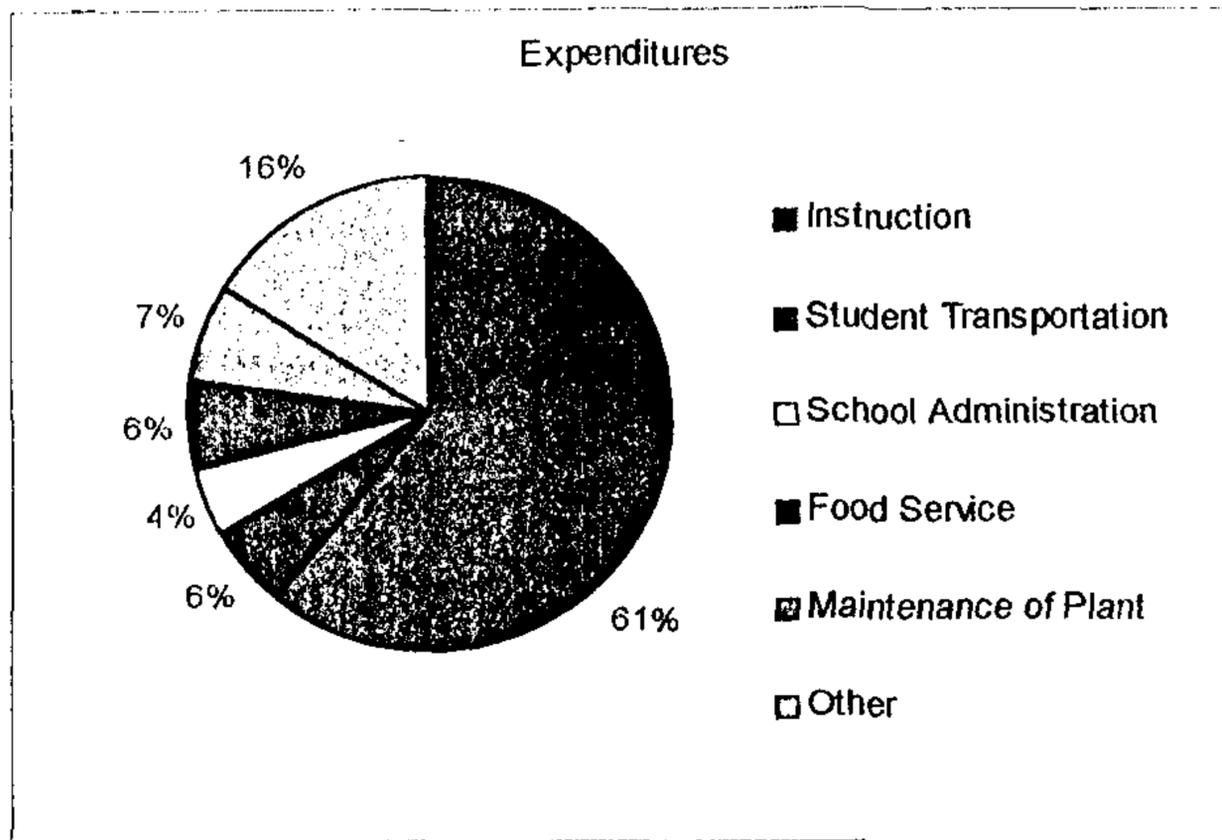
The following schedule presents a summary of General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds revenues for the fiscal year ended June 30, 2000 and the amount and percentage of increases and decreases in relation to prior year revenues: The graph shows the sources of revenue to support operations.

Revenues	Amount	Percent of Total	Increase (Decrease) from 1999	Percent of Increase (Decrease)
<b>Local Sources:</b>				
Ad Valorem Taxes	3,772,456	3.29%	(69,403)	(1.81)%
Sales and Use Taxes	20,690,967	18.02%	1,356,696	7.02%
Other Taxes	156,634	0.14%	7,503	5.03%
Tuition	213,952	0.19%	(7,416)	(3.35)%
Interest Income	2,051,826	1.79%	197,358	10.64%
Other	2,495,903	2.17%	(871,508)	(25.88)%
<b>State Sources:</b>				
Unrestricted Grants-in-Aid	63,138,894	54.98%	2,636,200	4.36%
Restricted Grants-in-Aid	2,016,767	1.76%	(1,370,353)	(40.46)%
<b>Federal Sources</b>	20,298,525	17.68%	57,073	0.28%
<b>TOTAL REVENUES</b>	<b>114,835,924</b>	<b>100.00%</b>	<b>1,936,150</b>	



The following is a summary of General, Special Revenue, Debt Service and Capital Projects Funds expenditures for the fiscal year ended June 30, 2000 and the percentage of increases and decreases in relation to prior year expenditures. The pie chart shows the emphasis this is placed on Instruction.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1999	Percent of Increase (Decrease)
<b>Instruction:</b>				
Regular Programs	48,634,990	43.21%	(808,403)	(1.64)%
Special Programs	12,274,364	10.90%	840,270	7.35%
Adult Continuing Education	331,858	0.29%	(59,282)	(15.16)%
<b>Support Services:</b>				
Student Services	3,515,543	3.12%	664,676	23.31%
Instructional Staff Support	3,644,357	3.24%	(369,108)	(9.20)%
General Administration	886,372	0.79%	38,099	4.49%
School Administration	4,994,319	4.44%	313,788	6.70%
Business Services	690,190	0.61%	(31,035)	(4.30)%
Plant Services	7,492,563	6.66%	727,786	10.76%
Central Services	776,278	0.69%	30,721	4.12%
Student Transportation	6,317,664	5.61%	262,202	4.33%
<b>Food Services</b>	7,142,805	6.35%	578,555	8.81%
<b>Community Service Programs</b>	6,311,673	5.61%	715,032	12.78%
<b>Capital Outlay</b>	3,499,410	3.11%	(1,007,205)	(22.35)%
<b>Debt Service</b>				
Principal Retirement	3,536,047	3.14%	16,171	0.46%
Interest and Bank Charges	2,510,419	2.23%	(16,870)	(0.67)%
<b>TOTAL EXPENDITURES</b>	<b>112,558,852</b>	<b>100.00%</b>	<b>1,897,396</b>	<b>1.71%</b>



The State has increased its funding from \$64 million to \$65 million. In total, General Fund revenues increased from \$76.9 million to \$78.2 million, an increase of \$1.3 million or 1.70%. General Fund Expenditures increased from \$72.8 million to \$74.4 million, an increase of \$1.6 million or 2.25%. Financing sources and uses resulted in net financing use of \$1.6 million. An increase in the state's unrestricted funding is the primary component of the increase in general fund revenues. This increase was directed to instructional activities. Total instructional expenditures in 2000 increased by \$.6 million over 1999. As a result of increased retail sales, general fund sales tax revenues increased by \$.7 million over 1999 revenues which is an increase of 7%. Other 2000 revenues and expenditures remained relatively and materially constant with 1999 amounts. The General Fund completed the 2000 fiscal year with a fund balance of \$13.3 million, an increase of \$2.79 million. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Total revenues received from all restricted sources for the year ended June 30, 2000 amounted to \$27.1 million, as compared to \$27.5 million for the prior year, a decrease of \$.4 million.

The Capital Projects Funds expended \$3.6 million during the fiscal year ended June 30, 2000, an 11.4% decrease compared to 1999. The combined fund balances of the Capital Projects Funds at year end totaled \$7.1 million, with \$5 million unreserved and not designated.

The enterprise fund, referred to as the Sales Tax Collection Fund, charged collection fees to local governments amounting to 0.65% of total collections. This went unchanged compared to 1999.

Although the Sales Tax Collection Fund's objective and its agreement with the governments it collects for is to cover its expenses or break even, the Fund earned a net income of \$42,000. The local governments have agreed that the excess revenue over expenses remain in the Sales Tax Collection Retained Earnings.

The Internal Service Fund administers claims for workers compensation (w/c), fleet, property, and general property. The insurance policies for the above mentioned types of claims have a total deductible per claim as follows: W/C, \$200,000; Auto, \$100,000; General, \$100,000; Errors and Omissions, \$10,000; Buildings and Contents, \$100,000; and Fidelity, \$1,000. The maximum annual deductible for all claims equals \$600,000.

The funds participating in this program pay this fund the insurance premium savings which resulted from the new increased deductible. In its fourth year, the fund earned revenues of \$1.3 million and incurred claims losses of \$1 million. An accrual has been made for claims incurred but not reported.

Debt Administration

Outstanding bonds at June 30, 2000 totaled \$46.1 million, a decrease of \$3.3 million from the prior year. Total general long-term debt was \$49.5 million at June 30, 2000 as compared to \$53.3 million at June 30, 1999. The decrease for the year totaled \$3.8 million or 7%.

The debt service fund ended the year with a fund balance of \$3.1 million. This is an increase of 9.4% compared to 1999.

A summary of ratings, by issue follows.

Issue	Original Amount Issued	Principal Outstanding		Ratings Moody's
<b>General Obligation Bonds:</b>				
District No. 1 - Hammond				
1992 Refunding Issue	5,380,000	3,350,000		Baa1
1994 Issue	3,000,000	2,505,000	(1)	Baa1
1995 Issue	7,130,000	6,340,000	(2)	Aaa
District No. 102 - Amite				
1992 Refunding Issue	2,140,000	445,000		Baa
District No. 106 - Champ Cooper				
1993 Issue	1,450,000	1,170,000		Baa
District No. 107 - Kentwood				
1994 Issue	1,750,000	1,470,000	(1)	Aaa
District No. 108 - Ponchatoula				
1993 Refunding Issue	1,975,000	1,205,000		Baa
1993 Issue	3,750,000	3,080,000		Baa
District No. 110 - Tickfaw				
1981 Issue	445,000	5,000		Baa
Consolidated District No. 116				
1993 Issue	1,350,000	1,080,000		Baa
<b>Sales Tax Bonds:</b>				
1982 Sales Tax (1997-A)	23,975,000	23,390,000	(2)	Aaa
Sales Tax (19987-A)	8,755,000	2,035,000		
(1) Insured by MBIA (2) Insured by AMBAC Indemnity Corporation				

### Cash Management and Investments

It is the policy of the School System to invest cash temporarily idle during the year in commercial bank certificates of deposit, U.S. Government Securities, and the Louisiana Management Pool, Inc. (LAMP), a non-profit corporation formed by an initiative of the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Total interest income for all fund types was \$2.1 million, an increase of \$.2 million from 1999. This increase is due primarily to accumulation of earnings. The average net yield on the average total cash balances, Government Securities, cash with fiscal agent, restricted cash and certificates of deposit for 2000 was 4.9% which approximated the return in 1999.

### Risk Management

As discussed in the general governmental functions segment above, the School System created an internal service fund to administer the deductible portion of their insurance policies.

Each type of insurance policy carries the following maximum limit of coverage:

General Liability	\$1,000,000
Auto Liability	\$1,000,000
Buildings & Contents	\$212,195,350
Umbrella/Excess Liability	\$9,000,000
Fidelity	\$1,000,000
Errors & Omissions	\$2,000,000
Boiler & Machinery	\$50,000,000
Student Activity	\$25,000
Annual Aggregate Protection	\$1,000,000
Workers Compensation - Coverage A	Unlimited
Workers Compensation - Coverage B	Unlimited
Workers Compensation - Annual Aggregate	74% of Standard Premium

### Independent Audit

State statutes require an annual or biennial audit by independent certified public accountants. The School System has elected to have annual audits conducted. The accounting and auditing firm of Hender & Co. was selected by the School System to perform the fiscal year 2000 audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the federal Single Audit Act of 1984 and related OMB Circular A-133. The auditors' report on the general purpose financial statements is included in the Financial Section of this report. The auditors' report related specifically to the Single Audit Act and other requirements are included in a separate report.

### Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of Achievement for Excellence in Financial Reporting to Tangipahoa Parish School System for our Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement requirements, and are submitting it to GFOA for consideration this year.

### Certificate of Excellence

The Tangipahoa Parish School System has received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 1999. This award certifies that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999 substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. The award is granted only after an intensive review of financial reports by an expert panel of certified public accountants and practicing school business officials.

Management believes that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2000, which will be submitted to ASBO for review, also conforms to their principles and standards.

### Acknowledgments

The preparation of this report could have not been accomplished without the dedicated services of the entire staff of the Finance Department whose extraordinary efforts contributed significantly in the preparation. We would like to express our sincere appreciation to the staff of the Finance Department. We also wish to thank the Members of the Tangipahoa Parish School System and the Administration for their interest and support in our efforts for maintaining fiscal accountability and responsibility for the School System.

Respectfully submitted:



Virgil Allen  
Superintendent



Mark Kolwe  
Administrative Director of Finance and  
Support Services



JANUARY 2000

### Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of Achievement for Excellence in Financial Reporting to Tangipahoa Parish School System for our Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

*A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement requirements, and are submitting it to GFOA for consideration this year.*

### Certificate of Excellence

The Tangipahoa Parish School System has received the Association of School Business Officials International (ASBO) Certificate of Excellence in Financial Reporting for the fiscal year ended June 30, 1999. This award certifies that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 1999 substantially conforms to the principles and standards of financial reporting as recommended and adopted by the Association of School Business Officials International. The award is granted only after an intensive review of financial reports by an expert panel of certified public accountants and practicing school business officials.

Management believes that the Comprehensive Annual Financial Report for the fiscal year ended June 30, 2000, which will be submitted to ASBO for review, also conforms to their principles and standards.

### Acknowledgments

The preparation of this report could have not been accomplished without the dedicated services of the entire staff of the Finance Department whose extraordinary efforts contributed significantly in the preparation. We would like to express our sincere appreciation to the staff of the Finance Department. We also wish to thank the Members of the Tangipahoa Parish School System and the Administration for their interest and support in our efforts for maintaining fiscal accountability and responsibility for the School System.

Respectfully submitted:



Virgil Allen  
Superintendent



Mark Kolwe  
Administrative Director of Finance and  
Support Services

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tangipahoa Parish School  
System, Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1999

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



*Cory Brueck*  
President

*Jeffrey L. Esler*  
Executive Director

ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL



This Certificate of Excellence in Financial Reporting is presented to

**TANGIPAHOA PARISH SCHOOL SYSTEM**

For its Comprehensive Annual Financial Report (CAFR)

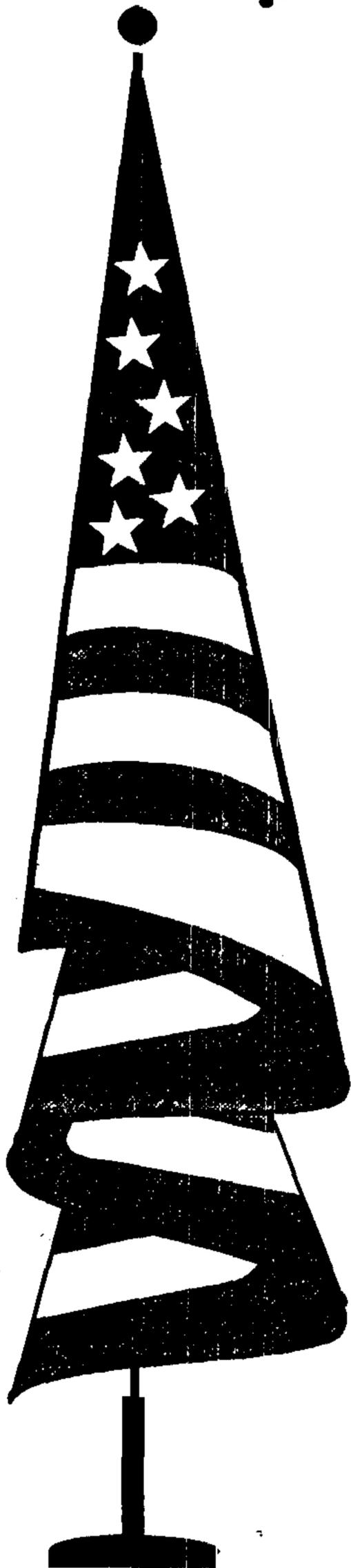
For the Fiscal Year Ended June 30, 1999

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

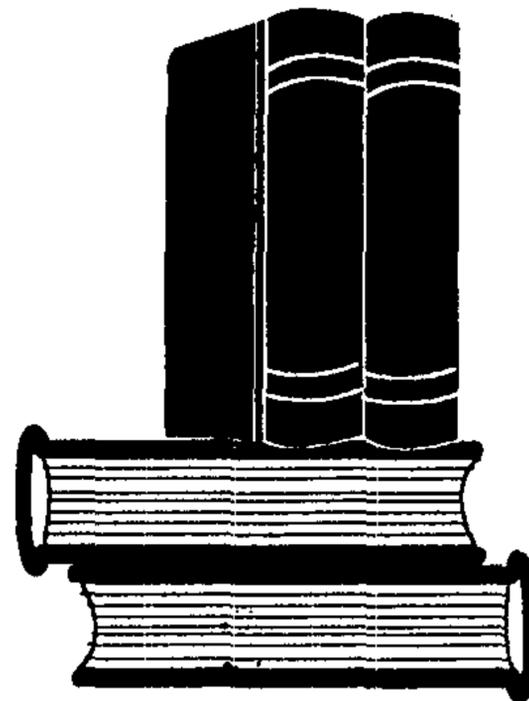
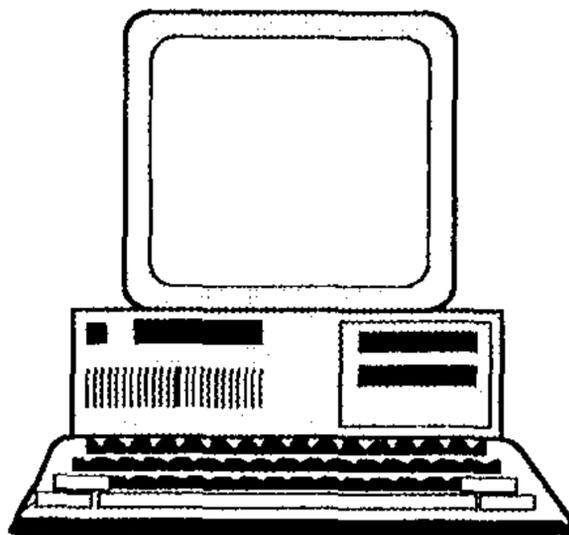
*Sam Fleming*  
President

*Don H. Hagan*  
Executive Director

Aa Bb Cc Dd



# FINANCIAL SECTION





# HENDER & CO.

*A Professional Accounting Corporation*

---

## INDEPENDENT AUDITORS' REPORT

---

The Board Members of the  
Tangipahoa Parish School System  
Amite, Louisiana

We have audited the accompanying general purpose financial statements of the Tangipahoa Parish School System (School System), Louisiana, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the School System'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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the School System, as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2000, on our consideration of the School System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the School System, taken as a whole. The combining, individual fund and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

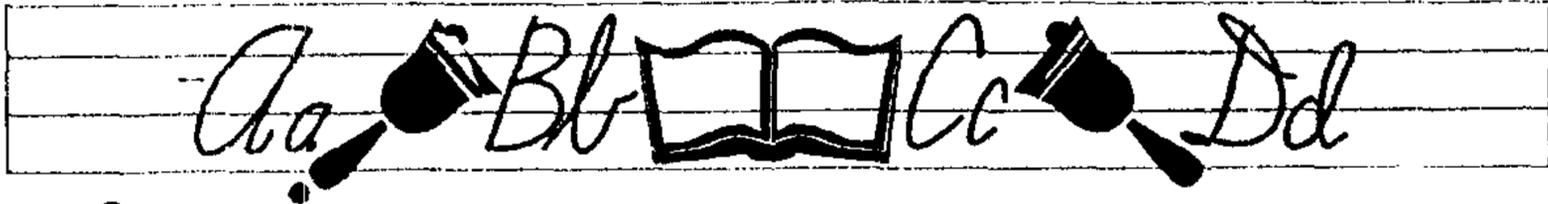
*Hender & Co.*

November 3, 2000

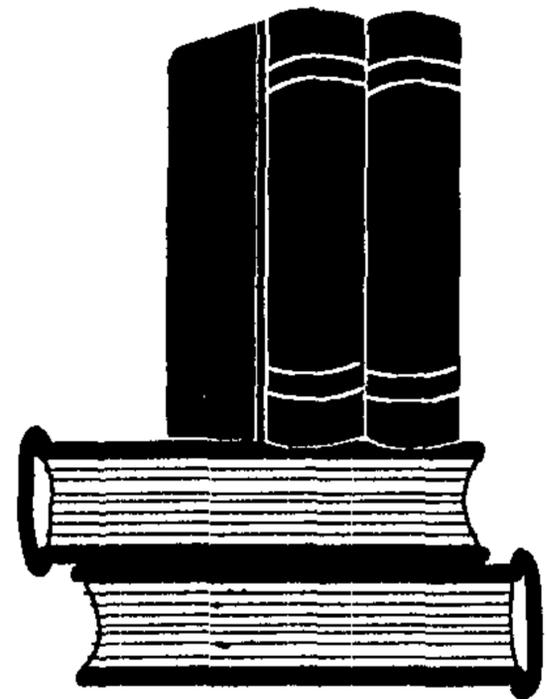
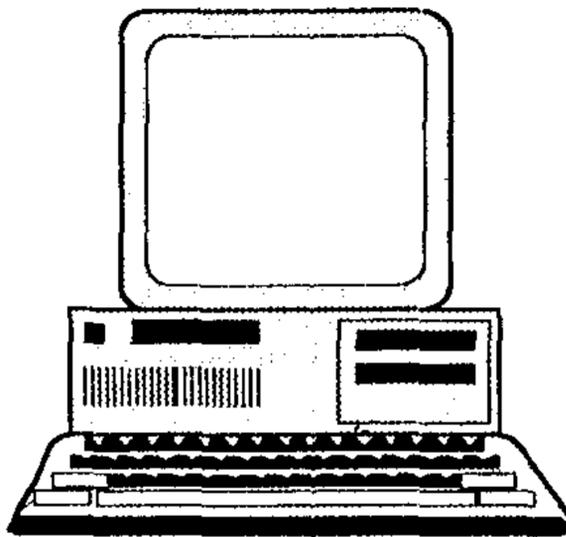


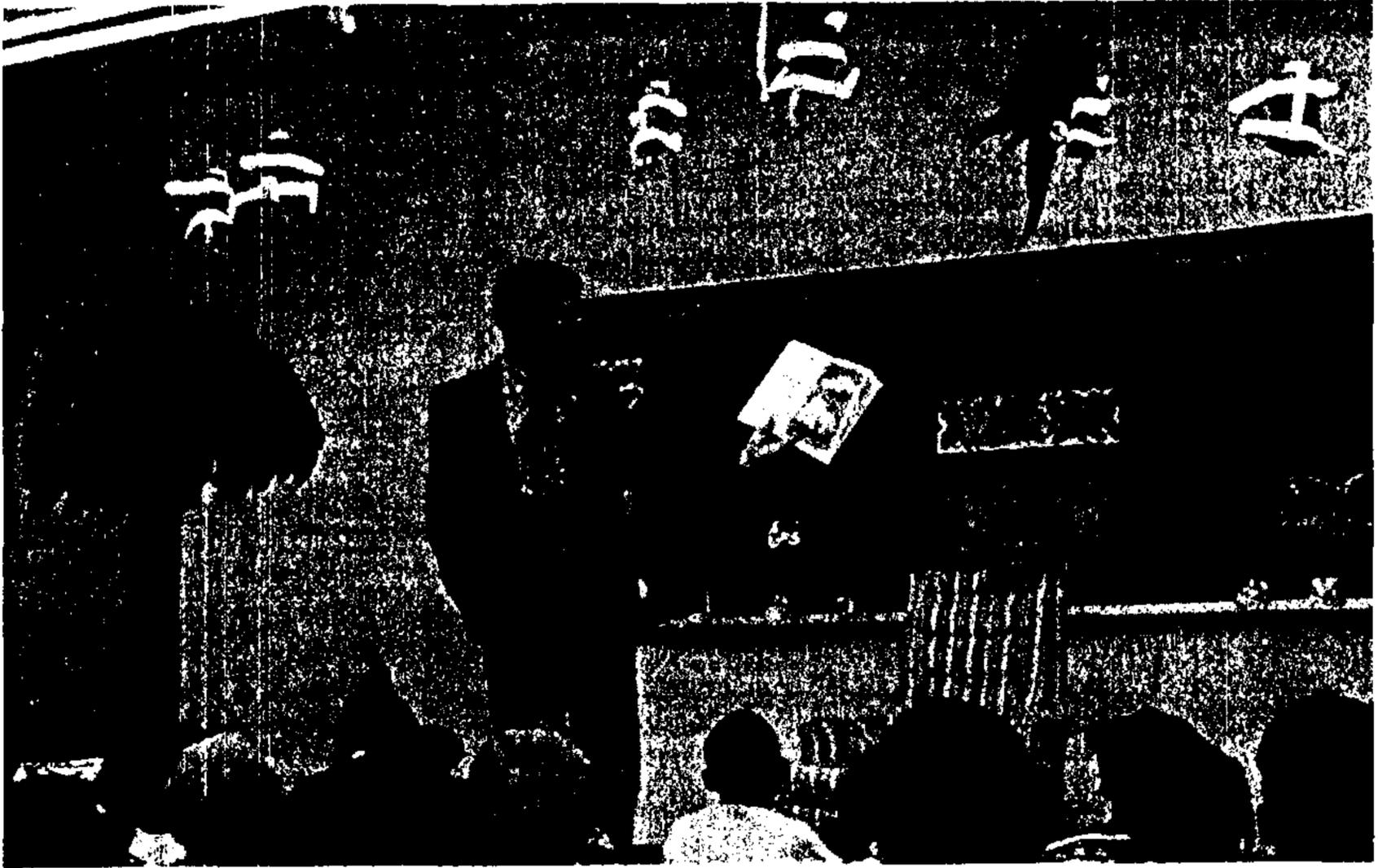
**Independence Elementary School  
Bean Bag Game at ITBS and LEAP Good  
Attendance and Participation Funfare**

Photo courtesy of Tangipahoa Parish School System Public Information Office



# GENERAL PURPOSE FINANCIAL STATEMENTS





Virgil Allen, Superintendent, reads to second graders at Southeastern Louisiana University Laboratory School during "Reading Awareness Week".

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Combined Balance Sheet - All Fund Types and Account Groups

As of June 30, 2000 with Comparative Totals for June 30, 1999

	GOVERNMENTAL FUND TYPES				FIDUCIARY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPE
					AGENCY
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and Cash Equivalents (note 2- K, 4)	\$6,691,711	\$1,713,144	\$429,187	\$2,819,016	\$1,759,859
Restricted Cash (note 4)	0	0	549,938	0	0
Investments (note 2 - K, 5)	12,752,736	5,300,381	2,367,897	4,482,104	0
<b>Receivables:</b>					
Notes Receivable (note 6)	0	0	0	33,525	0
Ad Valorem Taxes	0	0	39,628	0	0
Accrued Interest	299,339	0	4,573	0	0
Other	150,755	307,205	0	0	0
Due from Other Funds (note 17)	3,668,347	0	0	0	0
Due from Other Governments	0	3,423,211	0	0	0
Inventory (note 2-L)	21,086	415,902	0	0	0
Prepays	663,796	0	0	0	0
Land (note 10)	0	0	0	0	0
Buildings and Improvements (note 10)	0	0	0	0	0
Furniture and Equipment (note 10)	0	0	0	0	0
Construction Work-In-Progress (note 10)	0	0	0	0	0
<b>Other Debits:</b>					
Amount Available in Debt Service Fund	0	0	0	0	0
Amount to be Provided for Note Payable	0	0	0	0	0
Amount to be Provided for Payment of General Long-Term Bonds	0	0	0	0	0
Amount to be Provided for Compensated Absences	0	0	0	0	0
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$24,247,770</b>	<b>\$11,159,843</b>	<b>\$3,391,223</b>	<b>\$7,334,645</b>	<b>\$1,759,859</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>					
<b>Liabilities:</b>					
Matured Bonds and Interest Payable	\$0	\$0	\$273,008	\$0	\$0
Accounts Payable	254,655	341,543	0	192,892	0
Salaries Payable	6,932,336	1,058,130	0	0	0
Payroll Withholdings and Related Accruals	3,164,810	0	0	0	0
Due to Other Funds (note 17)	0	3,668,347	0	0	0
Due to Other Governments	0	3,545	0	0	0
Amounts Held for Other Groups	0	0	0	0	1,759,859
Deferred Revenues	0	419,388	0	33,525	0
Claims and Self Insurance Losses Liability (note 16)	0	0	0	0	0
Note Payable (note 15)	0	0	0	0	0
Bonds Payable (note 15)	0	0	0	0	0
Compensated Absences Payable (note 2-N, 15)	605,392	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>10,957,193</b>	<b>5,490,953</b>	<b>273,008</b>	<b>226,417</b>	<b>1,759,859</b>
<b>Equity and Other Credits:</b>					
Investment in General Fixed Assets	0	0	0	0	0
Retained Earnings	0	0	0	0	0
<b>Fund Balances:</b>					
Reserved for Encumbrances (note 11)	1,697,187	736,240	0	2,074,097	0
Reserved for Debt Service	0	0	3,118,215	0	0
Reserved for Inventory	0	237,062	0	0	0
Unreserved - Undesignated	11,593,390	4,695,588	0	5,034,131	0
<b>TOTAL EQUITY AND OTHER CREDITS</b>	<b>13,290,577</b>	<b>5,668,890</b>	<b>3,118,215</b>	<b>7,108,228</b>	<b>0</b>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$24,247,770</b>	<b>\$11,159,843</b>	<b>\$3,391,223</b>	<b>\$7,334,645</b>	<b>\$1,759,859</b>

The accompanying notes to financial statements form an integral part of this statement.

PROPRIETARY FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	2000	Restated 1999
\$2,233,528	\$2,040,465	\$0	\$0	\$17,686,910	\$13,723,253
0	0	0	0	549,938	549,938
159,071	231,711	0	0	25,293,900	25,984,645
0	0	0	0	33,525	38,237
0	0	0	0	39,628	612
0	0	0	0	303,912	168,418
0	0	0	0	457,960	2,212,044
0	0	0	0	3,668,347	2,286,496
0	0	0	0	3,423,211	2,569,553
0	0	0	0	436,988	368,612
0	111,755	0	0	775,551	970,331
0	0	2,940,172	0	2,940,172	2,868,374
0	0	100,423,263	0	100,423,263	91,028,640
0	0	28,454,554	0	28,454,554	25,937,859
0	0	1,618,516	0	1,618,516	2,386,298
0	0	0	3,118,215	3,118,215	2,851,822
0	0	0	1,899,066	1,899,066	2,080,113
0	0	0	42,956,785	42,956,785	46,578,178
0	0	0	1,519,634	1,519,634	1,810,796
<u>\$2,392,599</u>	<u>\$2,383,931</u>	<u>\$133,436,505</u>	<u>\$49,493,700</u>	<u>\$235,600,075</u>	<u>\$224,414,219</u>
\$0	\$0	\$0	\$0	\$273,008	\$273,322
681	106,549	0	0	896,320	2,261,967
0	0	0	0	7,990,466	7,991,099
0	0	0	0	3,164,810	2,538,663
0	0	0	0	3,668,347	2,286,496
2,097,909	0	0	0	2,101,454	1,872,133
0	0	0	0	1,759,859	1,584,027
0	0	0	0	452,913	379,915
0	665,597	0	0	665,597	550,863
0	0	0	1,899,066	1,899,066	2,080,113
0	0	0	46,075,000	46,075,000	49,430,000
0	0	0	1,519,634	2,125,026	2,233,571
<u>2,098,590</u>	<u>772,146</u>	<u>0</u>	<u>49,493,700</u>	<u>71,071,866</u>	<u>73,482,169</u>
0	0	133,436,505	0	133,436,505	122,221,171
294,009	1,611,785	0	0	1,905,794	1,690,948
0	0	0	0	4,507,524	1,853,261
0	0	0	0	3,118,215	2,851,822
0	0	0	0	237,062	150,101
0	0	0	0	21,323,109	22,164,747
<u>294,009</u>	<u>1,611,785</u>	<u>133,436,505</u>	<u>0</u>	<u>164,528,209</u>	<u>150,932,050</u>
<u>\$2,392,599</u>	<u>\$2,383,931</u>	<u>\$133,436,505</u>	<u>\$49,493,700</u>	<u>\$235,600,075</u>	<u>\$224,414,219</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances  
- All Governmental Fund Types

For the Year Ended June 30, 2000 with Comparative Totals for June 30, 1999

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>REVENUES</b>				
Local Sources:				
Ad Valorem Taxes	\$761,431	\$334,575	\$2,676,450	\$0
Sales and Use Taxes	10,345,484	3,998,340	3,280,167	3,066,976
Other Taxes	156,634	0	0	0
Tuition	213,952	0	0	0
Interest Income	1,368,280	253,852	169,446	260,248
Other	1,247,184	1,210,477	0	38,242
State Sources:				
Unrestricted Grants-in-Aid	63,138,894	0	0	0
Restricted Grants-in-Aid	827,206	1,189,561	0	0
Federal Sources	126,078	20,172,447	0	0
<b>TOTAL REVENUES</b>	<b>78,185,143</b>	<b>27,159,252</b>	<b>6,126,063</b>	<b>3,365,466</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular Programs	41,680,108	6,715,276	0	239,606
Special Programs	10,772,814	1,501,550	0	0
Adult Continuing Education	5,148	326,710	0	0
Support Services:				
Student Services	2,623,391	892,152	0	0
Instructional Staff Support	2,371,938	1,272,419	0	0
General Administration	732,639	11,840	121,568	20,325
School Administration	4,854,869	139,450	0	0
Business Services	688,378	1,812	0	0
Plant Services	3,383,050	4,109,513	0	0
Central Services	739,192	37,086	0	0
Student Transportation	6,156,337	161,327	0	0
Food Services	79,498	7,063,307	0	0
Community Service Programs	7,341	6,304,332	0	0
Capital Outlay	1,200	138,455	0	3,359,755
Debt Service:				
Principal Retirement	181,047	0	3,355,000	0
Interest and Bank Charges	102,078	0	2,408,341	0
<b>TOTAL EXPENDITURES</b>	<b>74,379,028</b>	<b>28,675,229</b>	<b>5,884,909</b>	<b>3,619,686</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>3,806,115</b>	<b>(1,515,977)</b>	<b>241,154</b>	<b>(254,220)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	644,736	2,095,579	25,239	1,237,225
Operating Transfers (Out)	(2,246,825)	(1,658,168)	0	(221,816)
Proceeds from Sales of Fixed Assets	12,937	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,589,152)</b>	<b>437,411</b>	<b>25,239</b>	<b>1,015,409</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>2,216,963</b>	<b>(1,078,566)</b>	<b>266,393</b>	<b>761,189</b>
<b>FUND BALANCES, Beginning of Year (Restated)</b>	<b>11,073,614</b>	<b>6,747,456</b>	<b>2,851,822</b>	<b>6,347,039</b>
<b>FUND BALANCES, End of Year</b>	<b>\$13,290,577</b>	<b>\$5,668,890</b>	<b>\$3,118,215</b>	<b>\$7,108,228</b>

The accompanying notes to financial statements form an integral part of this statement.

-----  
**TOTALS**  
**(MEMORANDUM ONLY)**

<u>2000</u>	<u>1999</u>
\$3,772,456	\$3,841,859
20,690,967	19,334,271
156,634	149,131
213,952	221,368
2,051,826	1,854,468
2,495,903	3,367,411
63,138,894	60,502,694
2,016,767	3,387,120
20,298,525	20,241,452
114,835,924	112,899,774
48,634,990	49,443,393
12,274,364	11,434,094
331,858	391,140
3,515,543	2,850,867
3,644,357	4,013,465
886,372	848,273
4,994,319	4,680,531
690,190	721,225
7,492,563	6,764,777
776,278	745,557
6,317,664	6,055,462
7,142,805	6,564,250
6,311,673	5,596,641
3,499,410	4,506,615
3,536,047	3,519,876
2,510,419	2,527,289
112,558,852	110,663,455
2,277,072	2,236,319
4,002,778	4,542,807
(4,126,809)	(4,740,979)
12,937	27,620
(111,093)	(170,552)
2,165,979	2,065,767
27,019,931	24,274,164
<b>\$29,185,910</b>	<b>\$26,339,931</b>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - General, Special Revenue and Capital Project Fund Types

For the Year Ended June 30, 2000

	<b>GENERAL FUND</b>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Local Sources:			
Ad Valorem Taxes	\$757,641	\$761,431	\$3,790
Sales and Use Taxes	10,247,031	10,345,484	98,453
Other Taxes	144,611	156,634	12,023
Tuition	222,400	213,952	(8,448)
Interest Income	1,328,784	1,368,280	39,496
Other	1,000,502	1,247,184	246,682
State Sources:			
Unrestricted Grants-in-Aid	63,138,894	63,138,894	0
Restricted Grants-in-Aid	828,302	827,206	(1,096)
Federal Sources	129,262	126,078	(3,184)
<b>TOTAL REVENUES</b>	<u>77,797,427</u>	<u>78,185,143</u>	<u>387,716</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular Programs	42,492,761	41,680,108	812,653
Special Programs	10,978,124	10,772,814	205,310
Adult Continuing Education	4,951	5,148	(197)
Support Services:			
Student Services	2,729,304	2,623,391	105,913
Instructional Staff Support	2,409,807	2,371,938	37,869
General Administration	758,182	732,639	25,543
School Administration	4,896,177	4,854,869	41,308
Business Services	697,233	688,378	8,855
Plant Services	3,438,269	3,383,050	55,219
Central Services	726,795	739,192	(12,397)
Student Transportation	6,307,577	6,156,337	151,240
Food Services	82,883	79,498	3,385
Community Service Programs	7,341	7,341	0
Capital Outlay	1,200	1,200	0
Debt Service:			
Principal Retirement	406,047	181,047	225,000
Interest and Bank Charges	127,578	102,078	25,500
<b>TOTAL EXPENDITURES</b>	<u>76,064,229</u>	<u>74,379,028</u>	<u>1,685,201</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>1,733,198</u>	<u>3,806,115</u>	<u>2,072,917</u>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	538,711	644,736	106,025
Operating Transfers (Out)	(2,225,635)	(2,246,825)	(21,190)
Proceeds from Sales of Fixed Assets	11,200	12,937	1,737
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(1,675,724)</u>	<u>(1,589,152)</u>	<u>86,572</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>57,474</u>	<u>2,216,963</u>	<u>2,159,489</u>
<b>FUND BALANCES, Beginning of Year (Restated)</b>	<u>11,661,793</u>	<u>11,073,614</u>	<u>(588,179)</u>
<b>FUND BALANCES, End of Year</b>	<u>\$11,719,267</u>	<u>\$13,290,577</u>	<u>\$1,571,310</u>

The accompanying notes to financial statements form an integral part of this statement.

**SPECIAL REVENUE FUNDS**

**CAPITAL PROJECTS FUNDS**

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$317,750	\$334,575	\$16,825	\$0	\$0	\$0
3,800,000	3,998,340	198,340	3,046,631	3,066,976	20,345
0	0	0	0	0	0
0	0	0	0	0	0
252,624	253,852	1,228	239,882	260,248	20,366
1,165,530	1,210,477	44,947	33,183	38,242	5,059
0	0	0	0	0	0
1,468,540	1,189,561	(278,979)	0	0	0
19,732,988	20,172,447	439,459	0	0	0
<u>26,737,432</u>	<u>27,159,252</u>	<u>421,820</u>	<u>3,319,696</u>	<u>3,365,466</u>	<u>45,770</u>
7,238,297	6,715,276	523,021	249,671	239,606	10,065
1,521,848	1,501,550	20,298	0	0	0
559,140	326,710	232,430	0	0	0
696,749	892,152	(195,403)	0	0	0
1,859,389	1,272,419	586,970	0	0	0
16,597	11,840	4,757	0	20,325	(20,325)
123,189	139,450	(16,261)	0	0	0
1,100	1,812	(712)	0	0	0
4,396,748	4,109,513	287,235	0	0	0
59,073	37,086	21,987	0	0	0
96,996	161,327	(64,331)	0	0	0
6,923,707	7,063,307	(139,600)	0	0	0
4,926,637	6,304,332	(1,377,695)	0	0	0
196,839	138,455	58,384	3,556,867	3,359,755	197,112
0	0	0	0	0	0
0	0	0	0	0	0
<u>28,616,309</u>	<u>28,675,229</u>	<u>(58,920)</u>	<u>3,806,538</u>	<u>3,619,686</u>	<u>186,852</u>
(1,878,877)	(1,515,977)	362,900	(486,842)	(254,220)	232,622
2,015,622	2,095,579	79,957	1,242,008	1,237,225	(4,783)
(1,438,513)	(1,658,168)	(219,655)	(221,816)	(221,816)	0
0	0	0	0	0	0
<u>577,109</u>	<u>437,411</u>	<u>(139,698)</u>	<u>1,020,192</u>	<u>1,015,409</u>	<u>(4,783)</u>
(1,301,768)	(1,078,566)	223,202	533,350	761,189	227,839
6,718,879	6,747,456	28,577	6,427,510	6,347,039	(80,471)
<u>\$5,417,111</u>	<u>\$5,668,890</u>	<u>\$251,779</u>	<u>\$6,960,860</u>	<u>\$7,108,228</u>	<u>\$147,368</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Combined Statement of Revenue, Expenditures, and Changes in Fund Balances-Budget  
(GAAP Basis) and Actual - General, Special Revenue and Capital Project Fund Types (Continued)

For the Year Ended June 30, 2000

	<b>TOTALS (Memorandum Only)</b>		
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Local Sources:			
Ad Valorem Taxes	\$1,075,391	\$1,096,006	\$20,615
Sales and Use Taxes	17,093,662	17,410,800	317,138
Other Taxes	144,611	156,634	12,023
Tuition	222,400	213,952	(8,448)
Interest Income	1,821,290	1,882,380	61,090
Other	2,199,215	2,495,903	296,688
State Sources:			
Unrestricted Grants-in-Aid	63,138,894	63,138,894	0
Restricted Grants-in-Aid	2,296,842	2,016,767	(280,075)
Federal Sources	19,862,250	20,298,525	436,275
<b>TOTAL REVENUES</b>	<b>107,854,555</b>	<b>108,709,861</b>	<b>855,306</b>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular Programs	49,980,729	48,634,990	1,345,739
Special Programs	12,499,972	12,274,364	225,608
Adult Continuing Education	564,091	331,858	232,233
Support Services:			
Student Services	3,426,053	3,515,543	(89,490)
Instructional Staff Support	4,269,196	3,644,357	624,839
General Administration	774,779	764,804	9,975
School Administration	5,019,366	4,994,319	25,047
Business Services	698,333	690,190	8,143
Plant Services	7,835,017	7,492,563	342,454
Central Services	785,868	776,278	9,590
Student Transportation	6,404,573	6,317,664	86,909
Food Services	7,006,590	7,142,805	(136,215)
Community Service Programs	4,933,978	6,311,673	(1,377,695)
Capital Outlay	3,754,906	3,499,410	255,496
Debt Service:			
Principal Retirement	406,047	181,047	225,000
Interest and Bank Charges	127,578	102,078	25,500
<b>TOTAL EXPENDITURES</b>	<b>108,487,076</b>	<b>106,673,943</b>	<b>1,813,133</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(632,521)</b>	<b>2,035,918</b>	<b>2,668,439</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	3,796,341	3,977,540	181,199
Operating Transfers (Out)	(3,885,964)	(4,126,809)	(240,845)
Proceeds from Sales of Fixed Assets	11,200	12,937	1,737
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(78,423)</b>	<b>(136,332)</b>	<b>(57,909)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(710,944)</b>	<b>1,899,586</b>	<b>2,610,530</b>
<b>FUND BALANCES, Beginning of Year (Restated)</b>	<b>24,808,182</b>	<b>24,168,109</b>	<b>(640,073)</b>
<b>FUND BALANCES, End of Year</b>	<b>\$24,097,238</b>	<b>\$26,067,695</b>	<b>\$1,970,457</b>

The accompanying notes to financial statements form an integral part of this statement.

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Combined Statement of Revenues, Expenses and Changes in Retained Earnings -  
Proprietary Fund Types - Enterprise and Internal Service Funds

For the Year Ended June 30, 2000 with Comparative Totals for June 30, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)	
			2000	1999
<b>REVENUES</b>				
Tax Collection Fees	\$297,934	\$0	\$297,934	\$278,065
Insurance Proceeds	0	1,301,415	1,301,415	1,312,148
<b>TOTAL REVENUES</b>	<b>297,934</b>	<b>1,301,415</b>	<b>1,599,349</b>	<b>1,590,213</b>
<b>OPERATING EXPENSES</b>				
Claims	0	921,142	921,142	844,898
General Administration	215,883	44,737	260,620	254,039
Plant Services	46,878	348,386	395,264	18,646
<b>TOTAL OPERATING EXPENSES</b>	<b>262,761</b>	<b>1,314,265</b>	<b>1,577,026</b>	<b>1,117,583</b>
<b>OPERATING INCOME</b>	<b>35,173</b>	<b>(12,850)</b>	<b>22,323</b>	<b>472,630</b>
<b>NONOPERATING REVENUES</b>				
Interest Income	32,316	36,177	68,493	39,539
<b>INCOME BEFORE OPERATING TRANSFERS</b>	<b>67,489</b>	<b>23,327</b>	<b>90,816</b>	<b>512,169</b>
Operating Transfers In	0	150,000	150,000	250,000
Operating Transfers (Out)	(25,970)	0	(25,970)	(26,589)
<b>NET INCOME</b>	<b>41,519</b>	<b>173,327</b>	<b>214,846</b>	<b>735,580</b>
<b>RETAINED EARNINGS, Beginning of Year</b>	<b>252,490</b>	<b>1,438,458</b>	<b>1,690,948</b>	<b>955,368</b>
<b>RETAINED EARNINGS, End of Year</b>	<b>\$294,009</b>	<b>\$1,611,785</b>	<b>\$1,905,794</b>	<b>\$1,690,948</b>

The accompanying notes to financial statements form an integral part of this statement.

TANGIPAOHA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Combined Statement of Cash Flows - Proprietary Fund Types - Enterprise and Internal Service Funds

For the Year Ended June 30, 2000 with Comparative Totals for June 30, 1999

	Enterprise	Internal Service	Totals (Memorandum Only)	
			2000	1999
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating Income (Loss)	\$35,173	(\$12,850)	\$22,323	\$472,630
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Changes in Operating Current Assets and Liabilities:				
(Increase)/Decrease in Other Receivables	0	0	0	0
(Increase)/Decrease in Due From Other Funds	0	0	0	0
(Increase)/Decrease in Prepaids	0	(6,765)	(6,765)	5,859
Increase/(Decrease) in Accounts Payable	(14,024)	24,137	10,113	73,446
Increase/(Decrease) in Claims Payable	0	114,734	114,734	(178,643)
Increase/(Decrease) in Due to Other Governments	227,386	0	227,386	75,469
Increase/(Decrease) in Due to Other Funds	0	0	0	0
<b>NET CASH FROM/(USED) IN OPERATING ACTIVITIES</b>	<b>248,535</b>	<b>119,256</b>	<b>367,791</b>	<b>448,761</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers In	0	150,000	150,000	250,000
Operating Transfers (Out)	(25,970)	0	(25,970)	(26,589)
<b>NET CASH FROM/(USED) IN NON-CAPITAL FINANCING ACTIVITIES</b>	<b>(25,970)</b>	<b>150,000</b>	<b>124,030</b>	<b>223,411</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income	32,316	36,177	68,493	39,539
(Purchases)/Sales of Investments	(8,441)	(12,295)	(20,736)	(17,848)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>23,875</b>	<b>23,882</b>	<b>47,757</b>	<b>21,691</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>246,440</b>	<b>293,138</b>	<b>539,578</b>	<b>693,863</b>
CASH, Beginning of Year	1,987,088	1,747,327	3,734,415	3,040,552
CASH, End of Year	<u>\$2,233,528</u>	<u>\$2,040,465</u>	<u>\$4,273,993</u>	<u>\$3,734,415</u>

The accompanying notes to financial statements form an integral part of this statement.

# TANGIPAOHA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

## NOTES TO COMBINED FINANCIAL STATEMENTS

=====

### NOTE 1 - GENERAL INFORMATION

The Tangipahoa Parish School System "School System" is a corporate body created under Louisiana Revised Statute 17:51. A board consisting of nine members elected from legally established districts is charged with the management and operation of the School System. The School System is composed of a central office, 33 schools and nine support facilities. Student enrollment as of May 2000, was approximately 18,500. The School System employs approximately 2,200 persons of which 1,100 are directly involved in the instructional process. The remainder provides ancillary support such as general administration, repair and maintenance, bus transportation, and food service. The regular school term normally begins during the latter half of August and runs through the end of May.

### NOTE 2 - SUMMARY OF SIGNIFICANT POLICIES

The accounting policies of the School System conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies.

#### A. FINANCIAL REPORTING ENTITY

For financial reporting purposes, the School System includes all funds, account groups, and activities for which the School System exercises financial accountability. The School Board members are elected by the public, have decision making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters. Certain units of local government, over which the School System exercises no financial accountability, such as the parish police jury, other independently elected parish officials, and municipalities within the parish, are excluded from the financial statements. These units are considered separate reporting entities and issue financial statements separate from that of the School System. The School System is not a component unit of any other entity and does not have any component units which require inclusion in the general purpose financial statements.

#### B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the School System 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 below.

#### C. GOVERNMENTAL FUND TYPES

Governmental funds are those through which most governmental functions of the School System are financed. The acquisition, use, and balances of the School System's expendable financial resources and the related liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the School System's governmental fund types:

**General Fund** - The General Fund is the general operating fund of the School System. It is used to account for all financial resources except those required to be accounted for in another fund.

**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 educational objectives.

# TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

## NOTES TO COMBINED FINANCIAL STATEMENTS

=====

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

**Capital Projects Funds** - Capital Project Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the proprietary funds). Separate capital projects funds are maintained to account for the proceeds of major general obligation bonds and other financing proceeds.

### **D. FIDUCIARY FUNDS:**

Fiduciary Funds are used to account for assets held by the School System in a trustee or agency capacity. The School System maintains two fiduciary fund type, agency funds. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results or operations.

**Agency Funds** - School Activity Fund accounts for assets held by the School System in a custodial capacity.

### **E. ACCOUNT GROUPS:**

Account groups are used to establish accounting control and accountability for the School System'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.

**General Fixed Assets Account Group** - Fixed assets used in governmental fund type operations 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.

### **F. PROPRIETARY FUNDS:**

Proprietary Funds are used to account for the School System's ongoing organizations and activities which are similar to those often found in the private sector. The financial objective of this fund is to earn revenues which approximate its costs and expenses. The fund collects sales taxes for the following governments: Tangipahoa Parish Council, City of Hammond, City of Ponchatoula, Town of Amite City, Town of Kentwood, City of Independence, Town of Roseland, Village of Tangipahoa, and the Village of Tickfaw. The School System has two proprietary fund types, an enterprise fund and an internal service fund.

**Enterprise Fund** - The Enterprise Fund is referred to as the Sales Tax Collection Fund and is used to account for the collection of a 3% sales tax within Tangipahoa Parish. The School System charges each local government it collects for a flat rate of 0.65% of collection which has been mutually agreed upon by all parties.

**Internal Service Fund** - The Internal Service Fund is used to account for the accumulation of resources for and the payment of benefits by the School System's self-insurance programs. An internal service fund has been established to administer certain claims for workers' compensation, fleet, property and general liability. Insurance policies for these types of claims have a total deductible of \$200,000. Claims payable and related expenses, including those claims incurred but not reported, are reported as an estimate using the accrual basis of accounting. The School System maintains a self-insurance fund which includes Workers' Compensation and Risk Management Funds.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**G. 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 System'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.

Total columns on the general purpose financial statements' overview is 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 cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, inter fund transactions that have not been eliminated and the caption "amounts to be provided" which is not an asset in the usual sense. Inter fund eliminations have not been made in the aggregation of this data.

**H. BASIS OF ACCOUNTING- MEASUREMENT FOCUS**

Basis of accounting refers to when revenues and expenditures or expenses 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 proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund type are included on the balance sheet. The School System applies all applicable FASB pronouncements issued on or before November 30, 1989 in accounting and reporting for its proprietary fund operations unless those pronouncements conflict with or contradict GASB pronouncements. The measurement focus is upon determination of net income.

The governmental and fiduciary fund types (agency fund) 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. Revenues not considered available are recorded as deferred 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 on a calendar year basis, based on the assessed value on January 1, 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 were levied by the School System on August 4, 2000. However, before the taxes can be collected, the tax rolls must be submitted to the State Tax Commission for approval. The taxes are generally collected in December, January, and February of the fiscal year. Property tax revenues are estimated to be collectible within 60 days after June 30, 2000 are accrued as revenues.

Such amounts are measurable and available to finance current operations. Interest income on time deposits and revenues from Tangipahoa rentals, leases and royalties are recorded when earned. Sales and use tax revenues are recorded in the month collected by the Tangipahoa Parish Tax Collector. Substantially all other revenues are recorded when received.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

=====

**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 which 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 before the School System has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures, when tuition is received in advance of the commencement of classes or when there is an inventory of donated food commodities at year end. In subsequent periods, when the School System has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

**I. BUDGET PRACTICES**

Annual budgets are legally adopted for the General, Special Revenue, Capital Projects and Debt Service Funds by the School System. However, the debt service budget to actual is not a required part of the CAFR, and is not presented. The School System also follows certain procedures in establishing the budgetary data reflected in the financial statements. These procedures are as follows:

Prior to September 15, the Superintendent submits to the Board a proposed annual appropriated budget for the General Fund for the fiscal year commencing the prior July 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to September 15, the budget is legally enacted through adoption by the System's Board.

Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Capital Projects, and Debt Service Funds. Moreover, Debt Service Funds additionally achieve budgetary control through bond indenture provisions. Accordingly, the General, Special Revenue, Capital Projects, and Debt Service Funds budgets have appropriations legally adopted at the "Appropriated Budget" level. The General Fund budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Appropriations in the General Fund lapse at the end of the fiscal year. Budgeted amounts are as originally adopted or as amended. The only legal requirement is that the System adopt budgets which reflect expenditures at a level equal to or less than total revenues plus fund balances. All Special Revenue Fund budgets that are not grant oriented have annual appropriated budgets adopted prior to September 15 by the System. Grant funds are included in Special Revenue Funds and their budgets are adopted at the time the grant applications are approved by the grantor. These funds' budgets are taken to the finance committee and then to the Board for approval. All Special Revenue Fund appropriations lapse at the end of the fiscal year.

Capital projects are approved on a project basis with total estimated costs for each project by the System. The System annually adopts a capital projects' expenditure budget of each fiscal year. The budget presented in the financial statements is the annual budget of Capital Projects Funds which was legally adopted on a basis consistent with GAAP. The annual appropriations lapse at the end of the fiscal year. Since all appropriations lapse at the end of the fiscal year, current year transactions which are directly related to a prior year's budget are rebudgeted in the current year. The total budget of a given fund is the legal level of budgetary control at which the System must approve any over-expenditures of appropriations of amounts.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

=====

The School System members must approve or authorize any, other than minor, additional appropriations, changes, revisions or transfers affecting the original budgets. Management may not amend or make revisions to the budgets which are other than minor. Once adopted, the budget can be amended by subsequent action. Reductions in appropriations can be approved by the System upon recommendation of the Superintendent, but increased appropriations by fund require a public hearing prior to amending the budget. Reallocations of appropriations within a given fund may be approved by Parish management with subsequent ratification of the System's Board. The budgets presented are as originally adopted adjusted for revisions.

**J. ENCUMBRANCES/RESERVES AND DESIGNATIONS OF FUND BALANCES**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded, is employed by the General Fund, Capital Projects Funds, and specific Special Revenue Funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities. As materials are subsequently received and construction contracts are executed, liabilities are recorded and the related encumbrances are liquidated. Reserves on the governmental funds represent portions of fund balances which are not appropriable for expenditures or have been segregated for specific future uses, while designations of fund balances represent tentative plans for financial resource utilization in a future period.

**K. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits and interest-bearing demand deposits. Cash equivalents include amounts in time deposits or investments with original maturity dates of less than 90 days. Under state law, the School System may deposit funds with a fiscal agent organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The School System may invest in United States bonds, treasury notes and bills, or certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. In addition, local governments in Louisiana are authorized to invest in the Louisiana Asset Management Pool (LAMP), a nonprofit corporation formed by the State Treasurer and organized under the laws of the State of Louisiana, which operates a local government investment pool. Investments are stated at fair value. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less at the date of acquisition are considered to be cash equivalents in the Internal Service Fund.

The School System maintains four bank accounts, exclusive of the individual school activity accounts. The operating account and imprest payroll and account payable accounts are used for the majority of School System receipts and disbursements. In addition, WIA (Hammond) maintains their own bank account. The School System maintains an accounting record reflecting the equity or deficit of each participating fund's interest in the pooled operating cash account. For presentation purposes, a fund's equity in the pooled cash account is reported as "Cash", while deficits are reported as inter fund payables and receivables in order to reflect an accurate cash balance. Cash balances of all funds are invested to the extent possible in certificates of deposits, treasury notes, the LAMP or in interest-bearing checking accounts. Interest earned on these certificates, treasury bills and on checking account balances is distributed to the individual funds on the basis of invested balances of the participating funds during the year.

**L. INVENTORY**

Inventory of the General Fund is valued at cost (first-in, first-out) and consists of expendable materials and supplies which are recorded as expenditures when consumed. Inventory of the School Food Service Special Revenue Fund consists of food purchased by the School System and commodities granted by the USDA through the LDE. The commodities are recorded as revenues and expenditures when consumed. Commodities at year end is recorded as a deferred revenue. The purchased food is recorded as an expenditure when consumed. All inventory items purchased are valued at cost (first-in, first-out), and donated commodities are assigned values based on information provided by the USDA.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

=====

**M. GENERAL FIXED ASSETS**

All general fixed assets acquired or constructed for general governmental purposes are reported as expenditures in the fund that finances the asset acquisition and capitalized in the General Fixed Assets Account Group at historical cost or estimated historical cost . Donated fixed assets are reported at estimated fair market value at the time received. Property and equipment acquired by the proprietary funds are reported in those funds at historical cost or at estimated fair market value at the time of donation.

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. Improvements are capitalized over the remaining useful lives of the assets. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

**N. COMPENSATED ABSENCES**

All compensated absence liabilities result from governmental fund activities. Current expenditures include payments for leave taken during the year and for leave payments made to employees whose employment terminated during the year. Since the largest portion of the liability remaining at the end of the year in compensated absences does not require the use of current resources, it is recorded in the General Long Term Debt Account Group, while the current portion is recognized as a liability in the General Fund.

***Sick Leave*** - Teachers and other school employees accrue from 10 to 12 days of sick leave per year depending upon the number of months worked. Sick leave may be accumulated without limitation. Upon death or retirement, unused accumulated sick leave of up to 25 days is to be paid to employees or their heirs at the employee's current rate of pay. The accrual computation for earned sick leave is calculated on, or any portion thereof, a 25-day maximum per employee. Sick leave is not payable upon discharge or termination.

***Extended Sick Leave*** - Teachers and school bus operators may be eligible to receive 65% of their pay at the time leave begins for illness or illness of an immediate family member. No more than 90 days of extended sick leave may be taken in a 6 year period. Extended sick leave requires a statement from a licensed physician and Board approval. Additionally, regular sick leave must be exercised before extended sick leave begins.

***Vacation*** - Full-time employees who work year round are granted vacation in varying amounts (a maximum of 16 days per year) as established by the School System policy. Up to 10 cumulative vacation days may be carried forward and in the event of termination, an employee receives compensation for any unused earned vacation.

***Sabbatical Leave*** - Any employee with a teaching certificate is entitled to one semester of sabbatical leave immediately following six semesters of consecutive service or two semesters of sabbatical leave immediately following twelve or more consecutive semesters of consecutive service. Unused sabbatical leave may be carried forward to one or more periods subsequent to that in which it is earned, but no more than two semesters of leave may be accumulated. Sabbatical leave does not vest. Leave may only be taken for rest and recuperation (approved by a doctor) or for professional and cultural improvement. All sabbatical leaves must be approved by the School System. Teachers on leave cannot exceed 10% of workforce at one time for special schools and 5% for parish and city schools.

**O. INTER FUND TRANSACTIONS**

During the course of normal operations, the School System has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

=====

**P. 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. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**NOTE 3 - EXCESS EXPENDITURES OVER APPROPRIATIONS**

For the year ended June 30, 2000, the following funds had actual expenditures over appropriations:

	<u>Budgeted</u>	<u>Actual</u>	<u>Excess</u>
<b><i>Special Revenue Funds:</i></b>			
WIA	\$5,292,051	\$6,661,427	\$1,369,376
School Lunch/Breakfast	6,923,707	7,063,307	139,600
Vocational Education	279,648	294,922	15,274
School To Work	32,700	49,736	17,036
Miscellaneous Programs	231,117	348,622	117,505

Actual expenditures exceeded appropriations as a result of unanticipated expenditures occurring in the month of June after the last budget revision. The excess expenditures were funded by available and appropriable fund balance.

**NOTE 4 - CASH, CASH EQUIVALENTS, AND RESTRICTED CASH**

At June 30, 2000, the School System had cash and cash equivalents as follows:

Demand deposits	\$13,612,897
U.S. Treasury Bills with original maturity dates of less than three months	4,074,013
Total	<u>\$17,686,910</u>

Restricted cash consists of \$549,938 which is being held in trust for the future payment of sales tax bonds.

Cash balances of all funds are combined to the extent possible. Interest earned on deposits is distributed to the individual funds based on the invested balances of the participating funds during the year. Interest is recorded when earned. Under state law, the bank balances of these deposits 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 or exceed the amount on deposit with the bank. The bank balances are fully insured and collateralized at June 30, 2000 as follows:

Total Bank Balances	<u>\$18,665,518</u>
Federal Deposit Insurance	2,061,012
Insured Securities	4,074,013
Pledged Securities	7,048,811
Letter of Credit - FHLB	6,790,000
Total Collateral	<u>\$19,973,836</u>

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 5 - INVESTMENTS**

Investments at June 30, 2000 are detailed below:

<b>Description</b>	<b>Reported Amt</b>	<b>Fair Value</b>	<b>Risk Category</b>
US Treasury Bills	<u>\$9,997,727</u>	<u>\$10,220,000</u>	1
LAMP Investments	<u>15,296,173</u>	<u>15,296,173</u>	not applicable
Total	<u><u>\$25,293,900</u></u>	<u><u>\$25,516,173</u></u>	

The School System's investments are categorized above to give an indication of the level of risk assumed by the entity at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the School System or its agent in the School System's name.

***US Treasury Bills***

The Treasury Bills are not considered cash equivalents. To be classified as cash equivalents, the Bills must be readily convertible to known amounts of cash; and so near to their maturity that they present insignificant rate of changes in value because of changes in interest rates, which is usually having a maturity date three months or less. The Notes had original maturity dates of greater than three months. GASB Statement 31 "Accounting and Financial Reporting for Certain Investments and External Investment Pools" was issued in March, 1997, and established fair value standards for certain investments. The above securities were recorded at fair value. The fair value was determined by Bloomberg, Inc.

***LAMP***

In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized in the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a nonprofit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

GASB Statement 31 allows external investment pools to report short-term investments at cost, if the remaining maturity at the balance sheet date is 90 days or less. Since the dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, cost reporting is acceptable.

**NOTE 6 - NOTES RECEIVABLE**

During the year ended June 30, 1990, the System sold land and buildings under two long-term notes receivable. These notes have been recorded at their present values utilizing an implicit rate of 11% ( the prime rate at the date of the sale) since the notes are non-interest bearing. One note had a face value of \$57,900 and is payable in 240 monthly installments of \$241 which began in April 1990. The other note had a face value of \$90,000 and is payable in 216 monthly installments of \$417 which began in November 1992. Revenues on all notes receivable are deferred until payments are received under the measurable and available criteria. All notes are collateralized by land and buildings sold in the transactions.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 7- AD VALOREM TAXES**

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the Parish Assessor, except for public utility property which is assessed by the Louisiana Tax Commission. The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property are to be assessed at 10% of "use" value; and all other property is to be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission.

After 1978, the assessor is required to reappraise all property every four years. The School System is permitted by constitutional and statutory authority of the State to levy taxes up to \$4.06 per \$1,000 of assessed valuation for operations other than the payment of principal and interest on long-term debt. State law requires the Sheriff to collect property taxes in the calendar year in which the assessment is made. Property taxes become delinquent January 1<sup>st</sup> of the following year. Therefore, there are no delinquent taxes at year-end. If taxes are not paid by the due date, taxes bear interest at the rate of one and one-fourth percent per month until the taxes are paid. After the notice is given to the delinquent taxpayers, the Sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed. The Sheriff of Tangipahoa Parish, as provided by State law is the official tax collector of general property taxes levied by the School System. The 2000 property tax calendar is as follows:

Millage rates adopted	August 4, 2000
Levy date	August 4, 2000
Tax bills mailed	November 30, 2000
Due date	December 31, 2000
Lien date	January 10, 2001

All property taxes are recorded in the General and Debt Service Funds and as explained in Note 2 revenues in such funds are recognized in the accounting period in which they become measurable and available. Property taxes are considered measurable in the calendar year of the tax levy. Estimated uncollectible taxes are those taxes based on past experience which will not be collected in the subsequent year and usually result in subsequent adjustments to the tax roll. Available means due, or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to pay liabilities of the current period. The remaining property taxes receivable are considered available because they are substantially collected within 60 days subsequent to year-end.

**NOTE 8 - SALES AND USE TAXES**

The School System receives a 2% parish-wide sales and use tax. The first 1% sales and use tax is dedicated to supplement other revenues available to the general fund for the payment of salaries of teachers, bus drivers, janitors, lunchroom employees, and other personnel employed by the School System. Any remaining revenues are to be used for the operations of parish schools. The second 1% of sales and use tax is to be used for the payment of bond indebtedness, maintenance of school facilities, and pay-as-you-go capital projects.

**NOTE 9 - DUE FROM OTHER GOVERNMENTS**

Amounts due from other governments in Special Revenue Funds consist primarily of amounts due from the state and federal government for receivables for reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next twelve months.

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 10 - CHANGES IN GENERAL FIXED ASSETS**

The changes in general fixed assets for the year ended June 30, 2000 are as follows:

	<u>July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2000</u>
Land	\$2,868,374	\$71,798	\$0	\$2,940,172
Buildings and Improvmts	91,028,640	9,394,623	0	100,423,263
Furniture and Equipment	25,937,859	3,134,313	617,618	28,454,554
Construction W-I-P	2,386,298	2,197,584	2,965,366	1,618,516
<b>Total</b>	<u>\$122,221,171</u>	<u>\$14,798,318</u>	<u>\$3,582,984</u>	<u>\$133,436,505</u>

**NOTE 11 - RESERVE FOR ENCUMBRANCES**

The General Fund reserved fund balance for the following expenditures:

Textbooks	\$100,000
Technology	300,000
Capital Improvements	<u>1,297,187</u>
<b>Total</b>	<u>\$1,697,187</u>

The Special Revenue Funds have reserved a portion of its fund balance in the amount of \$736,240. The 82 Sales Tax Maintenance fund reserved this amount for an air conditioning unit.

At June 30, 2000, the School System had committed to construction contracts for school improvements. The unexpended portion of these commitments totaled \$2,074,097. Fund balances, if adequate in the applicable capital projects funds, are reserved for encumbrances to the lesser of the amount of the fund's commitments or its fund balance. Construction in progress at June 30, 2000 is composed of the following:

<u>Project</u>	<u>Authorization</u>	<u>Expended</u>	<u>Committed</u>
Amite Elementary 4 Classroom Addition	\$497,000	\$413,196	\$83,804
Hammond Jr. High Renovate Admin/7th Grade Wing	841,873	800,112	41,761
Tucker Elementary 6 Classroom Addition	611,620	92,952	518,668
Ponchatoula Jr. High Bandroom/ 8 Classroom Addition	1,067,156	50,112	1,017,044
Vinyard Elementary Bandroom/ 4 Classroom Addition	486,021	160,625	325,396
Sumner High Portable Building	38,943	20,189	18,754
Loranger Elementary 2 Portable Buildings	75,000	40,530	34,470
Independence Elementary 2 Portable Bldgs	75,000	40,800	34,200
<b>Total</b>	<u>\$3,692,613</u>	<u>\$1,618,516</u>	<u>\$2,074,097</u>

**NOTE 12- RETIREMENT PLANS**

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

# TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

## NOTES TO COMBINED FINANCIAL STATEMENTS

=====

### ***Teachers' Retirement System of Louisiana (TRS)***

Plan description: The School System 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, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 925-6446. 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 System is required to contribute at an actuarially determined rate. The current rate is 15.2 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 System's employer contribution to the TRS, as provided by state law is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittance from the School System. The School System's contributions to the TRS for the years ended June 30, 2000, 1999 and 1998 were \$8,306,663, \$8,528,271, and \$7,807,305, respectively, equal to the required contributions for each year.

### ***Louisiana School Employees' Retirement System (LSERS)***

Plan Description: The LSERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LSERS issues a publicly available financial report that includes financial statements and required supplementaries for the LSERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 925-6484. Funding Policy: Plan members are required to contribute 6.35 percent of their annual covered salary and the School System is required to contribute at an actuarially determined rate. The current rate is 6.00 percent of annual covered payroll. Member contributions and employer contributions for the LSERS are established by state law and rates are established by the Public Retirement Systems' Actuarial Committee. The School System's employer contribution for the LSERS is funded by the State of Louisiana through annual appropriations and by remittances from the School System. The School System's contributions to the LSERS for the years ended June 30, 2000, 1999, and 1998 were \$306,979, \$303,795, and \$287,032, respectively, equal to the required contributions for each year.

### **NOTE 13 - LITIGATION AND CLAIMS**

At June 30, 2000, the School System was a defendant in lawsuits principally arising from the normal course of operations. The School System's legal counsel has reviewed the School System's claims and lawsuits, which are primarily personal injury claims, in order to evaluate the likelihood of an unfavorable outcome to the System and to arrive at an estimate, if any, of the amount or range of potential loss to the System. As a result of the review, the various claims and lawsuits have been categorized into "probable", "reasonably possible", or "remote", as defined by the GASB. Amounts of claims classified as "probable" have been accrued in the claims liability and the liability for self-insurance losses, as explained in Note 19. The amount of claims and lawsuits which have been classified as "reasonably possible" individually range from \$3,000 to \$100,000. It is the opinion of the School System, 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 System's financial position.

### **NOTE 14 - PRIOR YEAR DEFEASANCE OF DEBT**

The School System defeased certain general obligation and other bonds in prior fiscal years by placing the proceeds of new bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the School System's financial statements. At June 30, 2000, \$44.175 million of bonds are considered defeased.

TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

NOTES TO COMBINED FINANCIAL STATEMENTS

NOTE 15 - GENERAL LONG-TERM DEBT

General long-term debt and related activity for the year ended June 30, 2000 are as follows:

	July 1, 1999	Additions	Retirements	June 30, 2000
Bonds Payable	\$49,430,000	\$0	\$3,355,000	\$46,075,000
Note Payable-lighting	2,080,113	0	181,047	1,899,066
Subtotal	51,510,113	0	3,536,047	47,974,066
Comp Absences Payable	1,810,796	727,027	1,018,189	1,519,634
Total	<u>\$53,320,909</u>	<u>\$727,027</u>	<u>\$4,554,236</u>	<u>\$49,493,700</u>

Bonds Payable at June 30, 2000, consist of school improvement bonds, to be repaid from ad valorem taxes of various districts and sales tax bonds as follows:

District /Date of Issue	Original Issue	Interest Rate	Final Year	Principal Outstanding
<b>General Obligation Bonds</b>				
Hammond District No. 1:				
December 1, 1994	\$3,000,000	10%	2014	\$2,505,000
December 1, 1992	5,380,000	3.95%	2007	3,350,000
November 1, 1995	7,130,000	8%	2015	6,340,000
Amite District No. 102:				
September 1, 1992	2,140,000	5%	2002	445,000
Champ Cooper No. 106:				
July 1, 1993	1,450,000	5.7%	2013	1,170,000
Kentwood District No. 107:				
August 1, 1994	1,750,000	6%	2014	1,470,000
Ponchatoula Dist No 108:				
June 1, 1993	1,975,000	3.2%	2007	1,205,000
January 1, 1993	3,750,000	8%	2013	3,080,000
Tickfaw District No. 110:				
April 1, 1981	445,000	9.3%	2001	5,000
Consolidated District No. 116:				
July 1, 1993	1,350,000	10.0%	2013	1,080,000
Subtotal-General Obligation Bonds	<u>28,370,000</u>			<u>20,650,000</u>
<b>Sales Tax Bonds</b>				
1987A Outstanding Parity	8,755,000	4.5-7.0%	2002	2,035,000
1997 Refunding Bond	23,975,000	3.8-5.35%	2010	23,390,000
Subtotal-Sales Tax Bonds	<u>32,730,000</u>			<u>25,425,000</u>
Total Bonds Payable	<u>\$61,100,000</u>			<u>\$46,075,000</u>

Future debt service requirements on bonds and note payable are as follows:

Year Ending 6/30	Principal	Interest	Total
2001	\$3,640,405	\$2,378,771	\$6,019,176
2002	3,730,244	2,283,859	6,014,103
2003	3,920,595	2,109,365	6,029,960
2004	3,966,478	1,920,828	5,887,306
2005	4,167,925	1,722,861	5,890,786
Subsequent Years	<u>28,548,419</u>	<u>6,066,048</u>	<u>34,614,467</u>
Total	<u>\$47,974,066</u>	<u>\$16,481,732</u>	<u>\$64,455,798</u>

**TANGIPAOHA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

=====  
 All principal and interest requirements are funded in accordance with Louisiana law by the annual tax levy on taxable property within the parish taxing district. At June 30, 2000, the School System had accumulated \$3,118,215 in the Debt Service Funds for future bonded debt requirements. Tangipahoa Parish School System is legally restricted from incurring long-term debt financed through property taxes in excess of 35% of the assessed value of taxable property. At June 30, 1999, the statutory limit was \$105.7 million and the remaining debt margin was \$86 million. (The 2000 information is not available)

**NOTE 16- RISK MANAGEMENT**

The School System initiated a risk management program in 1992 which provides that it self-fund a certain portion of each claim for workers' compensation, general liability, auto liability, and building and contents losses. Premiums are paid into the workers' compensation Internal Service Fund by all funds from which salaries are paid and are available to pay claims, claim reserves, and administrative costs of the program. During fiscal year 1999-2000, a total of \$299,434 was incurred in benefits and administrative costs. An excess coverage insurance policy covers individual claims in excess of \$200,000. An amount for self-insurance losses of \$111,886 has been accrued as a liability based upon an actuary's estimate. Inter fund premiums are based primarily upon the individual funds' claims experience and are reported as expenditures in the individual funds. In addition, the School System is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and natural disasters. The School System Risk Management Fund (an internal service fund) is also used to account for and finance its uninsured risk of loss. Under this program, the Risk Management Fund provides coverage up to a maximum of \$100,000 for each general liability claim and \$100,000 for each property damage claim. The School System purchases commercial insurance for claims in excess of coverage provided by the Fund. An amount for self-insurance losses of \$553,711 has been accrued as a liability based upon an actuary's estimate. The General Fund of the School System makes payments to the Risk Management Fund based on estimates of the amounts needed to pay claims and to establish a reserve for catastrophic losses. That reserve was \$1,611,785 at June 30, 2000 and is reported as a retained earnings of the Risk Management Fund. The claims liability of \$665,597 reported in the Fund at June 30, 2000 is based on the requirements of *Governmental Accounting Standards Board* which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. 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>Benefit Payments/ Insurance Reimb.</u>	<u>Balance at Fiscal Year-End</u>
<b>Workers' Compensation:</b>				
1997-1998	120,147	178,030	185,297	112,880
1998-1999	112,880	150,850	179,239	84,491
1999-2000	84,491	151,875	124,480	111,886
<b>Risk Management:</b>				
1997-1998	521,872	299,780	205,026	616,626
1998-1999	616,626	101,223	251,477	466,372
1999-2000	466,372	592,506	505,167	553,711
<b>Totals:</b>				
1997-1998	642,019	477,810	390,323	729,506
1998-1999	729,506	252,073	430,716	550,863
1999-2000	<u>550,863</u>	<u>744,381</u>	<u>629,647</u>	<u>665,597</u>

The School System continues to carry commercial insurance for all other risks of loss, including employee health and accident insurance. For each of the past three years, the amount of settlements have not exceeded insurance coverage.

**TANGIPAOHA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO COMBINED FINANCIAL STATEMENTS**

**NOTE 17- DUE FROM/TO OTHER FUNDS**

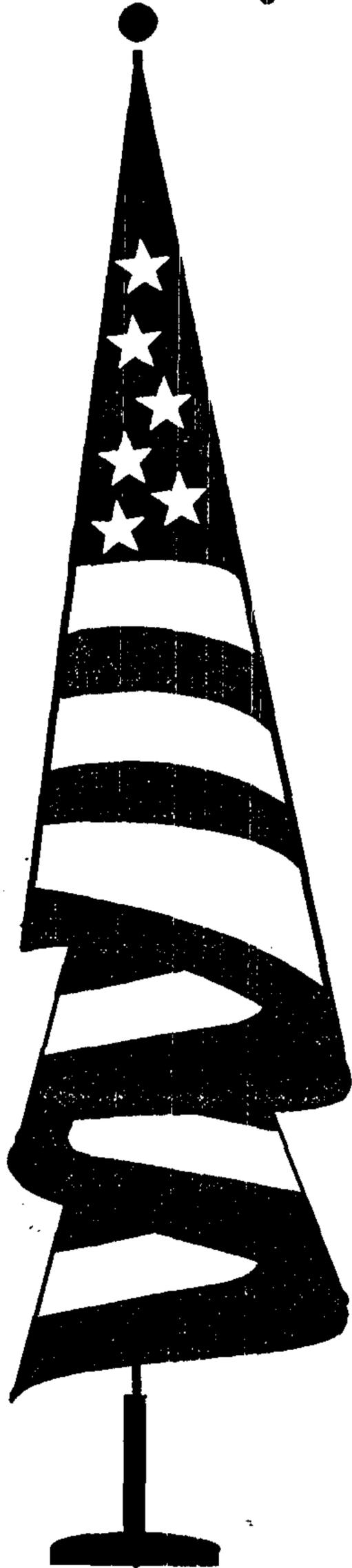
	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<i>General Fund</i>	<u>\$3,668,347</u>	
<i>Special Revenue Funds:</i>		
ECIA- Title 1		850,812
ECIA- Title VI		282,186
ECIA- Migrant Education		48,731
Special Education-PL 94-142		460,021
Workforce Investment Act		657,676
School to Work		2,300
Adult Education		21,006
Vocational Education		266,926
Drug Free Schools		24,712
8 (g) Special Projects		416,196
Extension		237,160
82 Sales Tax Maintenance		316,710
EESA		16,859
LA Goals 2000 III		67,052
Total Special Revenue		<u>3,668,347</u>
Total	<u>\$3,668,347</u>	<u>\$3,668,347</u>

**NOTE 18 - FEDERAL GRANTS**

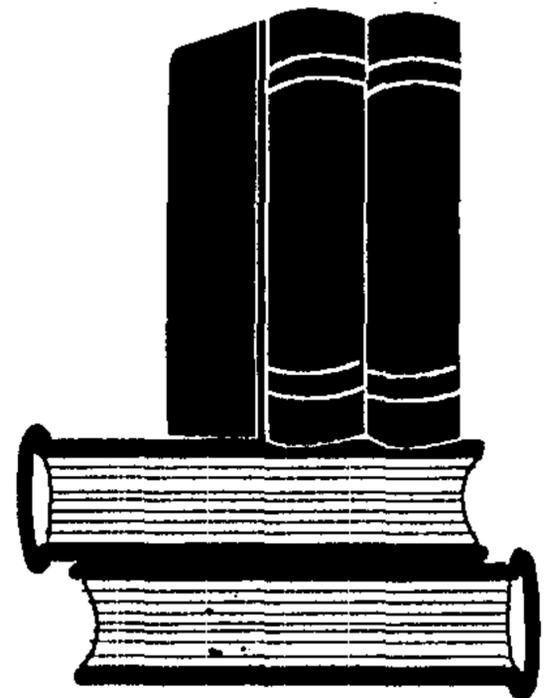
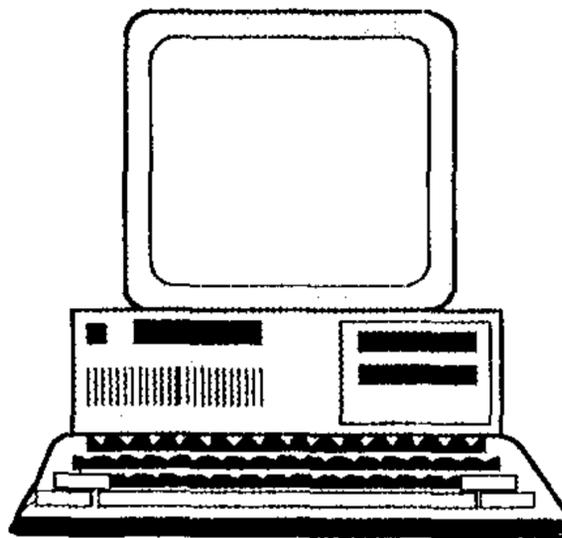
The School System participates in a number of federal financial assistance programs. Although the grant programs have been audited in accordance with the Single Audit Act through June 30, 2000, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School System expects such amounts, if any, to be immaterial.

**NOTE 19- RESTATEMENT OF PRIOR YEAR**

Beginning fund balance and other receivables was restated by \$680,000 in the General Fund. This increase was due to a 1% ad valorem tax collected by the sheriff's office and paid to the Teacher's Retirement System on behalf of Tangipahoa Parish School System for a share of its employees' retirement benefits. This amount should have been used to reduce retirement payments in prior years. The \$680,000 was received by the School System during the 2000 fiscal year.



# COMBINING & INDIVIDUAL FUND STATEMENTS



## GENERAL FUND

*The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.*

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Supplementary Comparative Balance Sheets - General Fund**

=====

**As of June, 2000 and 1999**

	<b>2000</b>	<b>Restated 1999</b>
	-----	-----
<b>ASSETS</b>		
Cash and Cash Equivalents	\$6,691,711	\$0
Restricted Cash	0	0
Investments	12,752,736	17,425,217
Receivables:		
Ad Valorem Taxes	0	0
Accrued Interest	299,339	168,418
Other	150,755	883,505
Due From Other Funds	3,668,347	2,286,496
Due From Other Governments	0	0
Inventory	21,086	74,504
Prepays	663,796	865,341
	-----	-----
<b>TOTAL ASSETS</b>	<b><u>\$24,247,770</u></b>	<b><u>\$21,703,481</u></b>
 <b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Matured Bonds and Interest Payable	\$0	\$0
Accounts Payable	254,655	627,450
Salaries Payable	6,932,336	7,040,979
Payroll Withholdings and Related Accruals	3,164,810	2,538,663
Due to Other Funds	0	0
Compensated Absences Payable	605,392	422,775
Claims and Self Insurance Losses Liability	0	0
	-----	-----
<b>TOTAL LIABILITIES</b>	<b>10,957,193</b>	<b>10,629,867</b>
	-----	-----
Fund Equity:		
Fund Balances:		
Reserved for Encumbrances	1,697,187	900,740
Unreserved - Undesignated	11,593,390	10,172,874
	-----	-----
<b>TOTAL FUND EQUITY</b>	<b>13,290,577</b>	<b>11,073,614</b>
	-----	-----
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$24,247,770</u></b>	<b><u>\$21,703,481</u></b>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Statement of Revenues, Expenditures and Changes in Fund Balance -  
Budget (GAAP Basis) and Actual - General Fund

For the Year Ended June 30, 2000 with Comparative Actual Amounts for the Year Ended June 30, 1999

	2000		Variance Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>REVENUES</b>				
Local Sources:				
Ad Valorem Taxes	\$757,641	\$761,431	\$3,790	\$722,799
Sales and Use Taxes	10,247,031	10,345,484	98,453	9,667,010
Other Taxes	144,611	156,634	12,023	149,131
Tuition	222,400	213,952	(8,448)	221,368
Interest Income	1,328,784	1,368,280	39,496	1,358,866
Other	1,000,502	1,247,184	246,682	2,538,464
State Sources:				
Unrestricted Grants-in-Aid	63,138,894	63,138,894	0	60,502,694
Restricted Grants-in-Aid	828,302	827,206	(1,096)	1,441,839
Federal Sources	129,262	126,078	(3,184)	288,626
<b>TOTAL REVENUES</b>	<b>77,797,427</b>	<b>78,185,143</b>	<b>387,716</b>	<b>76,890,797</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular Programs	42,492,761	41,680,108	812,653	41,656,545
Special Programs	10,978,124	10,772,814	205,310	10,207,734
Adult Continuing Education	4,951	5,148	(197)	4,665
Support Services:				
Student Services	2,729,304	2,623,391	105,913	2,348,547
Instructional Staff Support	2,409,807	2,371,938	37,869	2,332,369
General Administration	758,182	732,639	25,543	657,779
School Administration	4,896,177	4,854,869	41,308	4,529,567
Business Services	697,233	688,378	8,855	680,572
Plant Services	3,438,269	3,383,050	55,219	3,276,311
Central Services	726,795	739,192	(12,397)	720,706
Student Transportation	6,307,577	6,156,337	151,240	5,947,518
Food Services	82,883	79,498	3,385	84,014
Community Service Programs	7,341	7,341	0	4,650
Capital Outlay	1,200	1,200	0	12,721
Debt Service:				
Principal Retirement	406,047	181,047	225,000	194,876
Interest and Bank Charges	127,578	102,078	25,500	92,468
<b>TOTAL EXPENDITURES</b>	<b>76,064,229</b>	<b>74,379,028</b>	<b>1,685,201</b>	<b>72,751,042</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>1,733,198</b>	<b>3,806,115</b>	<b>2,072,917</b>	<b>4,139,755</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	538,711	644,736	106,025	640,216
Operating Transfers (Out)	(2,225,635)	(2,246,825)	(21,190)	(4,061,086)
Proceeds from Sales of Fixed Assets	11,200	12,937	1,737	11,933
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(1,675,724)</b>	<b>(1,589,152)</b>	<b>86,572</b>	<b>(3,408,937)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>57,474</b>	<b>2,216,963</b>	<b>2,159,489</b>	<b>730,818</b>
<b>FUND BALANCES, Beginning of Year (Restated)</b>	<b>11,861,793</b>	<b>11,073,614</b>	<b>(588,179)</b>	<b>9,662,796</b>
<b>FUND BALANCES, End of Year</b>	<b>\$11,719,267</b>	<b>\$13,290,577</b>	<b>\$1,571,310</b>	<b>\$10,393,614</b>



D C Reeves students  
expanding their horizons with computers.

## **SPECIAL REVENUE FUNDS**

*Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The School System maintains the following Special Revenue Funds:*

### **SCHOOL LUNCH/BREAKFAST FUND**

The School Lunch/Breakfast Fund is used to account for the operations of the school food service program in the parish school system during the regular school term. The basic goals of the school food service programs are to serve nutritionally adequate, attractive and moderately priced meals, to help children grow socially and emotionally, to extend educational influences to the homes of school children, and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

### **EDUCATION CONSOLIDATION AND IMPROVEMENT ACT**

**Title 1** - of the Education Consolidation and Improvement Act (ECIA) authorizes federal funding of the Educationally Deprived Children - Local Educational Agencies Program which is a program for educationally deprived school children residing in areas having high concentrations of children from low-income families. The Title 1 services are provided through various projects which are designed to meet the special needs of educationally deprived children. The activities supplement, rather than replace, state and locally mandated activities.

**Title VI** - of the Education Consolidation and Improvement Act (ECIA) authorizes funding of the Improving School Programs - State Block Grants Program by which the federal government provides funds to the school system, based on a per pupil allocation, for audio-visual material and equipment and for library resources.

**The Migrant Education - Basic State Formula Grant Program** is a federally funded program to locate and identify migrant children and to provide a program for migratory children. The program is offered in grades kindergarten through 12 at 35 schools in the school system. Services include tutoring in reading and math, computer literacy, health education, art education, and career awareness.

### **SPECIAL EDUCATION FUNDS**

**Public Law 94-142** authorizes funding of the Handicapped Preschool and School Program, which is a federally financed program of free education in the least restrictive environment for children with exceptionalities.

**The Extension Program** provides for medical and health services for handicapped children and free education in the least restrictive environment. This program is primarily funded by the federal government.

### **Workforce Investment Act (WIA)**

Workforce Investment Act (WIA) is a federally funded project which provides opportunities for economically disadvantaged individuals to prepare for careers in health occupations, such as licensed practical nurses, nurses aides and assistants, and orderlies; automobile mechanics; clerical occupations, such as typists, word processors and data processors; food service workers; and child care workers and attendants.

### **SIXTEENTH SECTION FUND**

The Sixteenth Section Fund is used to account for the use of funds and proceeds of the sale of timber on sixteenth section lands.

### **1982 SALES TAX MAINTENANCE**

The 1982 Sales Tax Maintenance Fund is used to account for revenues and maintenance expenditures resulting from the 1982 sales and use tax, after the payment of debt service requirements, which is restricted for the maintenance of school facilities.

## **ADULT EDUCATION FUND**

The Adult education fund is a state and federally funded program offering higher education opportunities to persons who are age 16 or older.

## **VOCATIONAL EDUCATION FUND**

The Vocational Education fund is a federally funded program restricted to expenditures for salaries, supplies and equipment to be used in vocational education programs.

## **DRUG FREE SCHOOLS**

Drug Free Schools is a program that provides project grants to school systems to assist in developing programs of drug abuse education and prevention that are coordinated with related community efforts and resources. The program is federally financed and state-administered. The funds are allocated to the Tangipahoa Parish School Board, Iberville Parish School Board and West Baton Rouge Parish School Board which formed a consortium to operate the program locally. Iberville Parish serves as the program's fiscal agent.

## **8(g) SPECIAL PROJECTS FUNDS**

The 8(g) Special Projects Funds are state grants provided by the State Board of Elementary and Secondary Education to create programs for special projects deemed worthy by the State Board.

## **EDUCATION FOR ECONOMIC SECURITY ACT (EESA) - TITLE II FUND**

Education for Economic Security Act - Title II is a federally funded program to provide financial assistance to improve the skills of teachers and instruction in mathematics, science, computer learning, and foreign languages; and increase the access of all students to this instruction.

## **CRYSTAL ACADEMY**

Crystal Academy offers students who academically behind their peers new opportunities to catch up or learn a trade. It is supported by tax collection revenue and general fund transfers.

## **SCHOOL TO WORK**

School to Work provides monies to enhance career education aimed at making students informed of job opportunities and provide training that makes them job-ready.

## **LA GOALS 2000 TITLE III**

LA Goals 2000 is a federally funded program that provides support to local education agencies who elect in long-term, systematic, reform activities that lead to higher levels of student achievement and the achievement of the national and state education goals. Equipment including a multimedia computer, television, VCR, scanner, LCD player, and printer was purchased for each site to facilitate training.

## **MISCELLANEOUS PROGRAMS**

The Miscellaneous Programs Fund is used to account for those programs that are anticipated to have a short duration. For the fiscal year 2000, Charter School Reimbursement - Transportation, Teacher Training Grants, Life Skills Training Program, Capital Area Corporate Recycling Council, and Hasbro Migrant are among those accounted for in this fund.



Independence Elementary School  
Face Painting at ITBS and LEAP Good  
Attendance and Participation Funfare

Photo Courtesy of Tangipahoa Parish School System Public Information Office

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Special Revenue Funds

As of June 30, 2000 with Comparative Totals for June 30, 1999

	Education Consolidation and Improvement Act			
	School Lunch/ Breakfast	Title I	Title VI	Migrant Education
<b>ASSETS</b>				
Cash and Cash Equivalents	\$1,067,859	\$0	\$0	\$0
Investments	385,846	0	0	0
Accrued Interest Receivable	0	0	0	0
Other Receivables	0	5	0	0
Due From Other Funds	0	0	0	0
Due From Other Governments	0	1,254,346	358,625	68,731
Inventory, at cost	364,355	0	0	0
<b>TOTAL ASSETS</b>	<b>\$1,818,060</b>	<b>\$1,254,351</b>	<b>\$358,625</b>	<b>\$68,731</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts Payable	\$12,474	\$8,816	\$0	\$220
Salaries Payable	426,809	394,723	70,499	18,265
Payroll Withholdings and Related Accruals	0	0	0	0
Due to Other Funds	0	850,812	282,186	48,731
Due to Other Governments	3,545	0	0	0
Deferred Revenues	127,293	0	5,940	1,515
<b>TOTAL LIABILITIES</b>	<b>570,121</b>	<b>1,254,351</b>	<b>358,625</b>	<b>68,731</b>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	237,062	0	0	0
Unreserved - Undesignated	1,010,877	0	0	0
<b>TOTAL FUND EQUITY</b>	<b>1,247,939</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$1,818,060</b>	<b>\$1,254,351</b>	<b>\$358,625</b>	<b>\$68,731</b>

<b>Special Education</b>						
<b>Public Law 94-142</b>	<b>Extension Program</b>	<b>WIA</b>	<b>Sixteenth Section Fund</b>	<b>1982 Sales Tax Maintenance Fund</b>	<b>Adult Education</b>	<b>Vocational Education</b>
\$0	\$58,233	\$309,614	\$40	\$0	\$0	\$0
0	0	0	0	4,914,535	0	0
0	0	0	0	0	0	0
0	0	0	5,000	224	0	301,976
0	0	0	0	0	0	0
496,980	114,055	470,792	0	0	43,041	0
0	0	0	0	51,547	0	0
<b>\$496,980</b>	<b>\$172,288</b>	<b>\$780,406</b>	<b>\$5,040</b>	<b>\$4,966,306</b>	<b>\$43,041</b>	<b>\$301,976</b>
\$4,368	\$1,003	\$104,046	\$0	\$156,109	\$272	\$8,373
28,518	11,701	18,684	0	0	20,199	0
0	0	0	0	0	0	0
460,021	237,160	657,676	0	316,710	21,006	266,926
0	0	0	0	0	0	0
4,073	0	0	0	0	1,564	26,677
<b>496,980</b>	<b>249,864</b>	<b>780,406</b>	<b>0</b>	<b>472,819</b>	<b>43,041</b>	<b>301,976</b>
0	0	0	0	736,240	0	0
0	0	0	0	0	0	0
0	(77,576)	0	5,040	3,757,247	0	0
<b>0</b>	<b>(77,576)</b>	<b>0</b>	<b>5,040</b>	<b>4,493,487</b>	<b>0</b>	<b>0</b>
<b>\$496,980</b>	<b>\$172,288</b>	<b>\$780,406</b>	<b>\$5,040</b>	<b>\$4,966,306</b>	<b>\$43,041</b>	<b>\$301,976</b>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Special Revenue Funds (Continued)

As of June 30, 2000 with Comparative Totals for June 30, 1999

	<i>Drug Free Schools</i>	<i>8(g) Special Projects Funds</i>	<i>EESA - Title II Fund</i>	<i>Crystal Academy</i>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$0	\$0	\$0	\$261,103
Investments	0	0	0	0
Accrued Interest Receivable	0	0	0	0
Other Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governments	32,501	484,189	16,978	0
Inventory, at cost	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$32,501</b>	<b>\$484,189</b>	<b>\$16,978</b>	<b>\$261,103</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts Payable	\$510	\$43,543	\$119	\$944
Salaries Payable	7,279	24,450	0	26,747
Payroll Withholdings and Related Accruals	0	0	0	0
Due to Other Funds	24,712	416,196	16,859	0
Due to Other Governments	0	0	0	0
Deferred Revenues	0	0	0	233,412
<b>TOTAL LIABILITIES</b>	<b>32,501</b>	<b>484,189</b>	<b>16,978</b>	<b>261,103</b>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	0	0	0	0
Reserved for Inventory	0	0	0	0
Unreserved - Undesignated	0	0	0	0
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$32,501</b>	<b>\$484,189</b>	<b>\$16,978</b>	<b>\$261,103</b>

Misc Programs	School To Work	LA Goals 2000 Title III	Totals	
			2000	1999
\$16,295	\$0	\$0	\$1,713,144	\$4,106,363
0	0	0	5,300,381	3,355,239
0	0	0	0	0
0	0	0	307,205	1,328,539
0	0	0	0	0
0	2,300	80,673	3,423,211	2,569,553
0	0	0	415,902	294,108
<u>\$16,295</u>	<u>\$2,300</u>	<u>\$80,673</u>	<u>\$11,159,843</u>	<u>\$11,653,802</u>

\$557	\$0	\$189	\$341,543	\$1,326,442
4,647	0	5,609	1,058,130	950,120
0	0	0	0	0
0	2,300	67,052	3,668,347	2,286,496
0	0	0	3,545	1,610
11,091	0	7,823	419,388	341,678
<u>16,295</u>	<u>2,300</u>	<u>80,673</u>	<u>5,490,953</u>	<u>4,906,346</u>

0	0	0	736,240	868,795
0	0	0	237,062	150,101
0	0	0	4,695,588	5,728,560
0	0	0	5,668,890	6,747,456
<u>\$16,295</u>	<u>\$2,300</u>	<u>\$80,673</u>	<u>\$11,159,843</u>	<u>\$11,653,802</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Totals for the Year Ended June 30, 1999

	Education Consolidation and Improvement Act			
	School Lunch/ Breakfast	Title I	Title VI	Migrant Education
<b>REVENUES</b>				
Local Sources:				
Ad Valorem Taxes	\$0	\$0	\$0	\$0
Sales and Use Taxes	0	0	0	0
Interest Income	36,313	0	0	0
Other	1,105,525	0	0	0
State Sources	0	0	0	0
Federal Sources	4,357,614	4,816,860	809,168	266,572
<b>TOTAL REVENUES</b>	<b>5,499,452</b>	<b>4,816,860</b>	<b>809,168</b>	<b>266,572</b>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular Programs	0	3,790,272	774,160	65
Special Programs	0	43	0	157,856
Adult and Continuing Education	0	0	0	0
Support Services:				
Student Services	0	227,168	136	0
Instructional Staff Support	0	275,115	30,902	92,122
General Administration	0	2,957	609	750
School Administration	0	45,073	0	0
Business Services	0	0	0	1,084
Plant Services	0	207,302	200	4,295
Central Services	0	35,136	0	1,950
Student Transportation	0	7,901	0	0
Food Services	7,063,307	0	0	0
Community Services	0	78,416	0	0
Capital Outlay	0	6,476	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,063,307</b>	<b>4,675,859</b>	<b>806,007</b>	<b>258,122</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,563,855)</b>	<b>141,001</b>	<b>3,161</b>	<b>8,450</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	1,193,000	0	0	0
Operating Transfers (Out)	0	(141,001)	(3,161)	(8,450)
Proceeds from Sales of Fixed Assets	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,193,000</b>	<b>(141,001)</b>	<b>(3,161)</b>	<b>(8,450)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	<b>(370,855)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>1,618,794</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>-\$1,247,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<i>Special Education</i>			<i>Sixteenth Section Fund</i>	<i>1982 Sales Tax Maintenance Fund</i>	<i>Adult Education</i>	<i>Vocational Education</i>
<i>Public Law 94-142</i>	<i>Extension Program</i>	<i>WIA</i>				
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	3,998,340	0	0
0	0	0	24	212,960	0	0
0	0	0	0	0	0	0
0	51,712	0	0	0	99,511	0
1,684,006	398,151	6,756,635	0	0	99,503	300,453
1,684,006	449,863	6,756,635	24	4,211,300	199,014	300,453
414	1,175	84,842	0	0	0	294,922
1,033,837	309,814	0	0	0	0	0
0	0	0	0	0	326,710	0
315,277	14,605	252,449	0	0	79	0
191,187	224,545	253	0	0	5	0
0	0	0	0	0	0	0
0	0	93,996	0	0	381	0
6	0	0	0	0	0	0
35,774	(66)	2,772	0	3,806,825	7,633	0
0	0	0	0	0	0	0
8,764	4,373	1,199	0	0	0	0
0	0	0	0	0	0	0
0	0	6,225,916	0	0	0	0
58,633	73,346	0	0	0	0	0
1,643,892	627,792	6,661,427	0	3,806,825	334,808	294,922
40,114	(177,929)	95,208	24	404,475	(135,794)	5,531
0	70,062	340,248	0	0	138,760	0
(40,114)	(4,343)	(435,456)	0	(1,000,000)	(2,966)	(5,531)
0	0	0	0	0	0	0
(40,114)	65,719	(95,208)	0	(1,000,000)	135,794	(5,531)
0	(112,210)	0	24	(595,525)	0	0
0	34,634	0	5,016	5,089,012	0	0
\$0	(\$77,576)	\$0	\$5,040	\$4,493,487	\$0	\$0

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Special Revenue Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Totals for the Year Ended June 30, 1999

	<u>Drug Free Schools</u>	<u>8(g) Special Projects Funds</u>	<u>EESA - Title II Fund</u>	<u>Crystal Academy</u>
<b>REVENUES</b>				
Local Sources:				
Ad Valorem Taxes	\$0	\$0	\$0	\$334,575
Sales and Use Taxes	0	0	0	0
Interest Income	0	0	0	4,496
Other	0	1,204	0	182
State Sources	0	1,038,338	0	0
Federal Sources	102,053	240,735	139,684	0
<b>TOTAL REVENUES</b>	<u>102,053</u>	<u>1,280,277</u>	<u>139,684</u>	<u>339,253</u>
<b>EXPENDITURES</b>				
Current:				
Instruction:				
Regular Programs	8,117	1,095,963	31,539	344,816
Special Programs	0	0	0	0
Adult and Continuing Education	0	0	0	0
Support Services:				
Student Services	56,624	15,052	67	0
Instructional Staff Support	12,592	234,338	103,022	0
General Administration	524	0	664	6,336
School Administration	0	0	0	0
Business Services	0	0	0	0
Plant Services	21,000	1,355	0	22,423
Central Services	0	0	0	0
Student Transportation	0	0	0	0
Food Services	0	0	0	0
Community Services	0	0	0	0
Capital Outlay	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>98,857</u>	<u>1,346,708</u>	<u>135,292</u>	<u>373,575</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	3,196	(66,431)	4,392	(34,322)
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	0	69,107	0	34,322
Operating Transfers (Out)	(3,196)	(2,676)	(4,392)	0
Proceeds from Sales of Fixed Assets	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>(3,196)</u>	<u>66,431</u>	<u>(4,392)</u>	<u>34,322</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES &amp; OTHER SOURCES OVER EXPENDITURES &amp; OTHER USES</b>	0	0	0	0
<b>FUND BALANCES, Beginning of Year</b>	0	0	0	0
<b>FUND BALANCES, End of Year</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

=====

Misc Programs	School To Work	LA Goals 2000 Title III	Totals	
			2000	1999
\$0	\$0	\$0	\$334,575	\$299,854
0	0	0	3,998,340	4,286,731
59	0	0	253,852	213,144
102,075	0	1,491	1,210,477	822,344
0	0	0	1,189,561	1,945,281
0	49,736	151,277	20,172,447	19,952,826
-----	-----	-----	-----	-----
102,134	49,736	152,768	27,159,252	27,520,180
-----	-----	-----	-----	-----
186,983	28,207	73,801	6,715,276	7,438,082
0	0	0	1,501,550	1,226,360
0	0	0	326,710	386,475
1,015	8,496	1,184	892,152	502,320
22,852	11,681	73,805	1,272,419	1,667,590
0	0	0	11,840	49,264
0	0	0	139,450	150,964
0	722	0	1,812	40,653
0	0	0	4,109,513	3,467,699
0	0	0	37,086	24,851
137,772	630	688	161,327	107,944
0	0	0	7,063,307	6,480,236
0	0	0	6,304,332	5,591,991
0	0	0	138,455	806,575
-----	-----	-----	-----	-----
348,622	49,736	149,478	28,675,229	27,941,004
-----	-----	-----	-----	-----
(246,488)	0	3,290	(1,515,977)	(420,824)
250,080	0	0	2,095,579	1,694,877
(3,592)	0	(3,290)	(1,658,168)	(610,434)
0	0	0	0	15,687
-----	-----	-----	-----	-----
246,488	0	(3,290)	437,411	1,100,130
-----	-----	-----	-----	-----
0	0	0	(1,078,566)	679,306
0	0	0	6,747,456	6,068,150
-----	-----	-----	-----	-----
\$0	\$0	\$0	\$5,668,890	\$6,747,456
-----	-----	-----	-----	-----

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<u>School Lunch/Breakfast</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>REVENUES</b>			
Local Sources:			
Ad Valorem Taxes	\$0	\$0	\$0
Sales and Use Taxes	0	0	0
Interest Income	42,000	36,313	(5,687)
Other	1,052,000	1,105,525	53,525
State Sources	0	0	0
Federal Sources	4,465,000	4,357,614	(107,386)
<b>TOTAL REVENUES</b>	<u>5,559,000</u>	<u>5,499,452</u>	<u>(59,548)</u>
<b>EXPENDITURES</b>			
Current:			
Instruction:			
Regular Programs	0	0	0
Special Programs	0	0	0
Adult and Continuing Education	0	0	0
Support Services:			
Student Services	0	0	0
Instructional Staff Support	0	0	0
General Administration	0	0	0
School Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Central Services	0	0	0
Student Transportation	0	0	0
Food Services	6,923,707	7,063,307	(139,600)
Community Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<u>6,923,707</u>	<u>7,063,307</u>	<u>(139,600)</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,364,707)</u>	<u>(1,563,855)</u>	<u>(199,148)</u>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	1,193,000	1,193,000	0
Operating Transfers (Out)	(50,000)	0	50,000
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>1,143,000</u>	<u>1,193,000</u>	<u>50,000</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<u>(221,707)</u>	<u>(370,855)</u>	<u>(149,148)</u>
<b>FUND BALANCES, Beginning of Year</b>	1,433,183	1,618,794	185,611
<b>FUND BALANCES, End of Year</b>	<u>\$1,211,476</u>	<u>\$1,247,939</u>	<u>\$36,463</u>

**Education Consolidation and Improvement Act**

<b>Title I</b>			<b>Title VI</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
\$0	\$0	\$0	0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
5,370,133	4,816,860	(553,273)	935,822	809,168	(126,654)
<u>5,370,133</u>	<u>4,816,860</u>	<u>(553,273)</u>	<u>935,822</u>	<u>809,168</u>	<u>(126,654)</u>
4,369,239	3,790,272	578,967	894,860	774,160	120,700
0	43	(43)	0	0	0
0	0	0	0	0	0
212,807	227,168	(14,361)	800	136	664
269,669	275,115	(5,446)	36,011	30,902	5,109
2,800	2,957	(157)	609	609	0
34,327	45,073	(10,746)	0	0	0
0	0	0	0	0	0
219,180	207,302	11,878	0	200	(200)
35,265	35,136	129	0	0	0
4,981	7,901	(2,920)	0	0	0
0	0	0	0	0	0
58,437	78,416	(19,979)	0	0	0
6,014	6,476	(462)	0	0	0
<u>5,212,719</u>	<u>4,675,859</u>	<u>536,860</u>	<u>932,280</u>	<u>806,007</u>	<u>126,273</u>
157,414	141,001	(16,413)	3,542	3,161	(381)
0	0	0	0	0	0
(157,414)	(141,001)	16,413	(3,542)	(3,161)	381
0	0	0	0	0	0
<u>(157,414)</u>	<u>(141,001)</u>	<u>16,413</u>	<u>(3,542)</u>	<u>(3,161)</u>	<u>381</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - Special Revenue Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended  
June 30, 1999

	<i>Education Consolidation and Improvement Act</i>		
	<i>Migrant Education</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
<b>REVENUES:</b>			
Local Sources:			
Ad Valorem Taxes	\$0	\$0	0
Sales and Use Taxes	0	0	0
Interest Income	0	0	0
Other	0	0	0
State Sources	0	0	0
Federal Sources	291,278	266,572	(24,706)
<b>TOTAL REVENUES</b>	<b>291,278</b>	<b>266,572</b>	<b>(24,706)</b>
<b>EXPENDITURES:</b>			
Current:			
Instruction:			
Regular Programs	14,500	65	14,435
Special Programs	125,390	157,856	(32,466)
Adult and Continuing Education	0	0	0
Support Services:			
Student Services	0	0	0
Instructional Staff Support	113,474	92,122	21,352
General Administration	750	750	0
School Administration	0	0	0
Business Services	1,000	1,084	(84)
Plant Services	4,698	4,295	403
Central Services	23,808	1,950	21,858
Student Transportation	0	0	0
Food Services	0	0	0
Community Services	500	0	500
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>284,120</b>	<b>258,122</b>	<b>25,998</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>7,158</b>	<b>8,450</b>	<b>1,292</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers (Out)	(7,158)	(8,450)	(1,292)
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(7,158)</b>	<b>(8,450)</b>	<b>(1,292)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Special Education**

<b>Public Law 94-142</b>			<b>Extension Program</b>		
<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	113,478	51,712	(61,766)
1,795,593	1,684,006	(111,587)	567,036	398,151	(168,885)
<u>1,795,593</u>	<u>1,684,006</u>	<u>(111,587)</u>	<u>680,514</u>	<u>449,863</u>	<u>(230,651)</u>
0	414	(414)	3,717	1,175	2,542
1,111,416	1,033,837	77,579	285,042	309,814	(24,772)
0	0	0	0	0	0
308,139	315,277	(7,138)	53,041	14,605	38,436
179,083	191,187	(12,104)	320,889	224,545	96,344
0	0	0	0	0	0
0	0	0	0	0	0
0	6	(6)	0	0	0
26,189	35,774	(9,585)	0	(66)	66
0	0	0	0	0	0
9,740	8,764	976	900	4,373	(3,473)
0	0	0	0	0	0
0	0	0	0	0	0
110,825	58,633	52,192	80,000	73,346	6,654
<u>1,745,392</u>	<u>1,643,892</u>	<u>101,500</u>	<u>743,589</u>	<u>627,792</u>	<u>115,797</u>
50,201	40,114	(10,087)	(63,075)	(177,929)	(114,854)
0	0	0	70,062	70,062	0
(50,201)	(40,114)	10,087	(6,989)	(4,343)	2,646
0	0	0	0	0	0
<u>(50,201)</u>	<u>(40,114)</u>	<u>10,087</u>	<u>63,073</u>	<u>65,719</u>	<u>2,646</u>
0	0	0	(2)	(112,210)	(112,208)
0	0	0	241,279	34,634	(206,645)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$241,277</u>	<u>(\$77,576)</u>	<u>(\$318,853)</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended  
June 30, 1999

	WIA		
	Budget	Actual	Variance Favorable/ (Unfavorable)
<b>REVENUES:</b>			
Local Sources:			
Ad Valorem Taxes	\$0	\$0	\$0
Sales and Use Taxes	0	0	0
Interest Income	0	0	0
Other	0	0	0
State Sources	0	0	0
Federal Sources	5,120,866	6,756,635	1,635,769
<b>TOTAL REVENUES</b>	<b>5,120,866</b>	<b>6,756,635</b>	<b>1,635,769</b>
<b>EXPENDITURES:</b>			
Current:			
Instruction:			
Regular Programs	86,832	84,842	1,990
Special Programs	0	0	0
Adult and Continuing Education	0	0	0
Support Services:			
Student Services	44,439	252,449	(208,010)
Instructional Staff Support	199,557	253	199,304
General Administration	0	0	0
School Administration	88,662	93,996	(5,334)
Business Services	100	0	100
Plant Services	3,161	2,772	389
Central Services	0	0	0
Student Transportation	1,600	1,199	401
Food Services	0	0	0
Community Services	4,867,700	6,225,916	(1,358,216)
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>5,292,051</b>	<b>6,661,427</b>	<b>(1,369,376)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(171,185)</b>	<b>95,208</b>	<b>266,393</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	306,185	340,248	34,063
Operating Transfers (Out)	(135,000)	(435,456)	(300,456)
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>171,185</b>	<b>(95,208)</b>	<b>(266,393)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended  
June 30, 1999

	<i>Adult Education</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
<b>REVENUES:</b>			
Local Sources:			
Ad Valorem Taxes	\$0	\$0	\$0
Sales and Use Taxes	0	0	0
Interest Income	0	0	0
Other	0	0	0
State Sources	202,860	99,511	(103,349)
Federal Sources	234,020	99,503	(134,517)
<b>TOTAL REVENUES</b>	<b>436,880</b>	<b>199,014</b>	<b>(237,866)</b>
<b>EXPENDITURES:</b>			
Current:			
Instruction:			
Regular Programs	0	0	0
Special Programs	0	0	0
Adult and Continuing Education	559,140	326,710	232,430
Support Services:			
Student Services	0	79	(79)
Instructional Staff Support	0	5	(5)
General Administration	0	0	0
School Administration	0	381	(381)
Business Services	0	0	0
Plant Services	11,070	7,633	3,437
Central Services	0	0	0
Student Transportation	0	0	0
Food Services	0	0	0
Community Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>570,210</b>	<b>334,808</b>	<b>235,402</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(133,330)</b>	<b>(135,794)</b>	<b>(2,464)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	140,166	138,760	(1,406)
Operating Transfers (Out)	(6,836)	(2,966)	3,870
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>133,330</b>	<b>135,794</b>	<b>2,464</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Vocational Education Fund

Drug Free Schools

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
\$0	\$0	\$0
0	0	0
0	0	0
0	0	0
0	0	0
281,869	300,453	18,584
<u>281,869</u>	<u>300,453</u>	<u>18,584</u>
279,648	294,922	(15,274)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>279,648</u>	<u>294,922</u>	<u>(15,274)</u>
2,221	5,531	3,310
0	0	0
(2,221)	(5,531)	(3,310)
0	0	0
<u>(2,221)</u>	<u>(5,531)</u>	<u>(3,310)</u>
0	0	0
0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
\$0	\$0	\$0
0	0	0
0	0	0
0	0	0
0	0	0
107,308	102,053	(5,255)
<u>107,308</u>	<u>102,053</u>	<u>(5,255)</u>
10,568	8,117	2,451
0	0	0
0	0	0
63,317	56,624	6,693
8,521	12,592	(4,071)
524	524	0
0	0	0
0	0	0
21,000	21,000	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>103,930</u>	<u>98,857</u>	<u>5,073</u>
3,378	3,196	(182)
0	0	0
(3,378)	(3,196)	182
0	0	0
<u>(3,378)</u>	<u>(3,196)</u>	<u>182</u>
0	0	0
0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<i>8(g) Special Projects Funds</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
<b>REVENUES:</b>			
Local Sources:			
Ad Valorem Taxes	\$0	\$0	\$0
Sales and Use Taxes	0	0	0
Interest Income	0	0	0
Other	0	1,204	1,204
State Sources	1,152,202	1,038,338	(113,864)
Federal Sources	182,001	240,735	58,734
<b>TOTAL REVENUES</b>	<b>1,334,203</b>	<b>1,280,277</b>	<b>(53,926)</b>
<b>EXPENDITURES:</b>			
Current:			
Instruction:			
Regular Programs	1,078,763	1,095,963	(17,200)
Special Programs	0	0	0
Adult and Continuing Education	0	0	0
Support Services:			
Student Services	11,890	15,052	(3,162)
Instructional Staff Support	354,521	234,338	120,183
General Administration	0	0	0
School Administration	0	0	0
Business Services	0	0	0
Plant Services	1,200	1,355	(155)
Central Services	0	0	0
Student Transportation	0	0	0
Food Services	0	0	0
Community Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>1,446,374</b>	<b>1,346,708</b>	<b>99,666</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(112,171)</b>	<b>(66,431)</b>	<b>45,740</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	115,870	69,107	(46,763)
Operating Transfers (Out)	(3,699)	(2,676)	1,023
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>112,171</b>	<b>66,431</b>	<b>(45,740)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Education for Economic Security Act  
(EESA)-TITLE II FUND**

**Crystal Academy**

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
\$0	\$0	\$0	\$317,750	\$334,575	\$16,825
0	0	0	0	0	0
0	0	0	3,600	4,496	896
0	0	0	0	182	182
0	0	0	0	0	0
170,921	139,684	(31,237)	0	0	0
<u>170,921</u>	<u>139,684</u>	<u>(31,237)</u>	<u>321,350</u>	<u>339,253</u>	<u>17,903</u>
40,687	31,539	9,148	355,971	344,816	11,155
0	0	0	0	0	0
0	0	0	0	0	0
1,000	67	933	0	0	0
123,189	103,022	20,167	0	0	0
664	664	0	11,250	6,336	4,914
0	0	0	200	0	200
0	0	0	0	0	0
0	0	0	22,449	22,423	26
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>165,540</u>	<u>135,292</u>	<u>30,248</u>	<u>389,870</u>	<u>373,575</u>	<u>16,295</u>
5,381	4,392	(989)	(68,520)	(34,322)	34,198
0	0	0	68,520	34,322	(34,198)
(5,381)	(4,392)	989	0	0	0
0	0	0	0	0	0
<u>(5,381)</u>	<u>(4,392)</u>	<u>989</u>	<u>68,520</u>	<u>34,322</u>	<u>(34,198)</u>
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended  
June 30, 1999

	<i>Miscellaneous Programs</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
<b>REVENUES:</b>			
Local Sources:			
Ad Valorem Taxes	\$0	\$0	\$0
Sales and Use Taxes	0	0	0
Interest Income	0	59	59
Other	112,812	102,075	(10,737)
State Sources	0	0	0
Federal Sources	0	0	0
<b>TOTAL REVENUES</b>	<b>112,812</b>	<b>102,134</b>	<b>(10,678)</b>
<b>EXPENDITURES:</b>			
Current:			
Instruction:			
Regular Programs	27,194	186,983	(159,789)
Special Programs	0	0	0
Adult and Continuing Education	0	0	0
Support Services:			
Student Services	0	1,015	(1,015)
Instructional Staff Support	126,332	22,852	103,480
General Administration	0	0	0
School Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Central Services	0	0	0
Student Transportation	77,591	137,772	(60,181)
Food Services	0	0	0
Community Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>231,117</b>	<b>348,622</b>	<b>(117,505)</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(118,305)</b>	<b>(246,488)</b>	<b>(128,183)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	121,819	250,080	128,261
Operating Transfers (Out)	(3,514)	(3,592)	(78)
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>118,305</b>	<b>246,488</b>	<b>128,183</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

=====

<i>School To Work</i>			<i>LA Goals 2000 Title III</i>		
<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable/ (Unfavorable)</i>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	1,491	1,491
0	0	0	0	0	0
32,700	49,736	17,036	178,441	151,277	(27,164)
32,700	49,736	17,036	178,441	152,768	(25,673)
11,822	28,207	(16,385)	64,496	73,801	(9,305)
0	0	0	0	0	0
0	0	0	0	0	0
0	8,496	(8,496)	1,316	1,184	132
19,378	11,681	7,697	108,765	73,805	34,960
0	0	0	0	0	0
0	0	0	0	0	0
0	722	(722)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
1,500	630	870	684	688	(4)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
32,700	49,736	(17,036)	175,261	149,478	25,783
0	0	0	3,180	3,290	110
0	0	0	0	0	0
0	0	0	(3,180)	(3,290)	(110)
0	0	0	0	0	0
0	0	0	(3,180)	(3,290)	(110)
0	0	0	0	0	0
0	0	0	0	0	0
\$0	\$0	\$0	\$0	\$0	\$0

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Special Revenue Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<b>2000 Totals</b>			
	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>	<b>Total 1999 Actual</b>
<b>REVENUES:</b>				
Local Sources:				
Ad Valorem Taxes	\$317,750	\$334,575	\$16,825	\$299,854
Sales and Use Taxes	3,800,000	3,998,340	198,340	4,286,731
Interest Income	252,624	253,852	1,228	213,144
Other	1,165,530	1,210,477	44,947	822,344
State Sources	1,468,540	1,189,561	(278,979)	1,945,281
Federal Sources	19,732,988	20,172,447	439,459	19,952,826
<b>TOTAL REVENUES</b>	<b>26,737,432</b>	<b>27,159,252</b>	<b>421,820</b>	<b>27,520,180</b>
<b>EXPENDITURES:</b>				
Current:				
Instruction:				
Regular Programs	7,238,297	6,715,276	523,021	7,438,082
Special Programs	1,521,848	1,501,550	20,298	1,226,360
Adult and Continuing Education	559,140	326,710	232,430	386,475
Support Services:				
Student Services	696,749	892,152	(195,403)	502,320
Instructional Staff Support	1,859,389	1,272,419	586,970	1,667,590
General Administration	16,597	11,840	4,757	49,264
School Administration	123,189	139,450	(16,261)	150,964
Business Services	1,100	1,812	(712)	40,653
Plant Services	4,396,748	4,109,513	287,235	3,467,699
Central Services	59,073	37,086	21,987	24,851
Student Transportation	96,996	161,327	(64,331)	107,944
Food Services	6,923,707	7,063,307	(139,600)	6,480,236
Community Services	4,926,637	6,304,332	(1,377,695)	5,591,991
Capital Outlay	196,839	138,455	58,384	806,575
<b>TOTAL EXPENDITURES</b>	<b>28,616,309</b>	<b>28,675,229</b>	<b>(58,920)</b>	<b>27,941,004</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,878,877)</b>	<b>(1,515,977)</b>	<b>362,900</b>	<b>(420,824)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	2,015,622	2,095,579	79,957	1,694,877
Operating Transfers (Out)	(1,438,513)	(1,658,168)	(219,655)	(610,434)
Proceeds from Sales of Fixed Assets	0	0	0	15,687
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>577,109</b>	<b>437,411</b>	<b>(139,698)</b>	<b>1,100,130</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(1,301,768)</b>	<b>(1,078,566)</b>	<b>223,202</b>	<b>679,306</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>6,718,879</b>	<b>6,747,456</b>	<b>28,577</b>	<b>6,068,150</b>
<b>FUND BALANCES, End of Year</b>	<b>\$5,417,111</b>	<b>\$5,668,890</b>	<b>\$251,779</b>	<b>\$6,747,456</b>

## DEBT SERVICE FUNDS

*The Debt Service Funds are used to accumulate monies for the payment of bond issues and certificates of indebtedness. The bond issues and certificates of indebtedness are financed by sales tax collections and special property tax levies on property within the territorial limits of the school system. The School System maintains the following Debt Service Funds:*

SALES TAX BOND FUND  
HAMMOND DISTRICT NO. 1 FUND  
AMITE DISTRICT NO. 102 FUND  
LORANGER DISTRICT NO. 104 FUND  
CHAMP COOPER DISTRICT NO. 106 FUND  
KENTWOOD DISTRICT NO. 107 FUND  
PONCHATOULA DISTRICT NO. 108 FUND  
TICKFAW DISTRICT NO. 110 FUND  
CONSOLIDATED DISTRICT NO. 116 FUND  
1997 REFUNDING

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Debt Service Funds

As of June 30, 2000, with Comparative Totals for June 30, 1999

	<i>Sales Tax Bond Fund</i>	<i>Hammond District #1</i>	<i>Amite District #102</i>	<i>Loranger District #104</i>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$348,291	\$32,230	\$1,784	\$0
Restricted Cash and Cash Equivalents	541,298	0	0	0
Investments	0	940,393	181,261	0
Ad Valorem Taxes Receivable	0	20,521	2,531	0
Accrued Interest Receivable	0	2,641	302	0
<b>TOTAL ASSETS</b>	<b>\$889,589</b>	<b>\$995,785</b>	<b>\$185,878</b>	<b>\$0</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Matured Bonds and Interest Payable	\$273,008	\$0	\$0	\$0
<b>TOTAL LIABILITIES</b>	<b>273,008</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Equity:				
Fund Balances:				
Reserved for Debt Service	616,581	995,785	185,878	0
<b>TOTAL FUND EQUITY</b>	<b>616,581</b>	<b>995,785</b>	<b>185,878</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$889,589</b>	<b>\$995,785</b>	<b>\$185,878</b>	<b>\$0</b>

Champ Cooper District #106	Kentwood District #107	Ponchatoula District #108	Tickfaw District #110	Consolidated District #116	1997 Refunding	Totals	
						2000	1999
\$1,430	\$2,117	\$25,012	\$168	\$818	\$17,337	\$429,187	\$1,047,736
0	0	0	0	8,640	0	549,938	549,938
68,220	268,965	828,302	4,471	76,285	0	2,367,897	1,526,858
2,778	2,657	8,925	202	2,014	0	39,628	612
257	303	831	23	216	0	4,573	0
<u>\$72,685</u>	<u>\$274,042</u>	<u>\$863,070</u>	<u>\$4,864</u>	<u>\$87,973</u>	<u>\$17,337</u>	<u>\$3,391,223</u>	<u>\$3,125,144</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$273,008	\$273,322
0	0	0	0	0	0	273,008	273,322
72,685	274,042	863,070	4,864	87,973	17,337	3,118,215	2,851,822
72,685	274,042	863,070	4,864	87,973	17,337	3,118,215	2,851,822
<u>\$72,685</u>	<u>\$274,042</u>	<u>\$863,070</u>	<u>\$4,864</u>	<u>\$87,973</u>	<u>\$17,337</u>	<u>\$3,391,223</u>	<u>\$3,125,144</u>

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

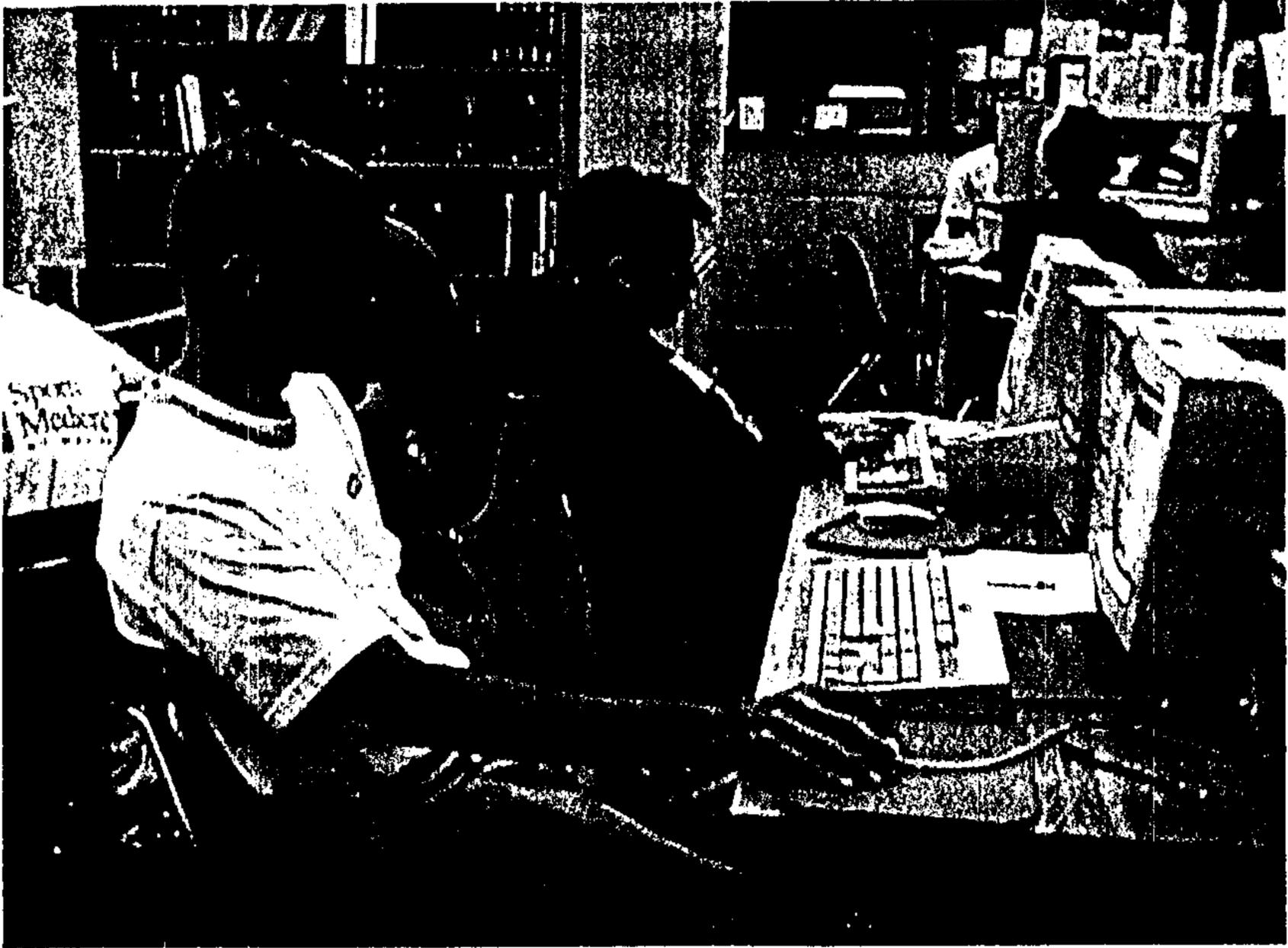
**Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Debt Service Funds**

=====

**For the Year Ended June 30, 2000, with Comparative Totals for the Year Ended June 30, 1999**

	<u>Sales Tax Bond Fund</u>	<u>Hammond District #1</u>	<u>Amite District #102</u>	<u>Loranger District #104</u>
<b>REVENUES</b>				
Local Sources:				
Taxes:				
Ad Valorem	\$0	\$1,559,578	\$172,735	\$0
Sales and Use	3,280,167	0	0	0
Interest Income	45,638	44,947	6,712	0
<b>TOTAL REVENUES</b>	<u>3,325,805</u>	<u>1,604,525</u>	<u>179,447</u>	<u>0</u>
<b>EXPENDITURES</b>				
Current:				
General Administration	21,321	54,593	6,180	2,501
Debt Service:				
Principal Retirement	2,120,000	665,000	135,000	0
Interest and Bank Charges	1,212,354	713,068	26,556	0
<b>TOTAL EXPENDITURES</b>	<u>3,353,675</u>	<u>1,432,661</u>	<u>167,736</u>	<u>2,501</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(27,870)	171,864	11,711	(2,501)
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	0	5,212	0	0
Operating Transfer (Out)	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<u>0</u>	<u>5,212</u>	<u>0</u>	<u>0</u>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	(27,870)	177,076	11,711	(2,501)
<b>FUND BALANCES, Beginning of Year</b>	644,451	818,709	174,167	2,501
<b>FUND BALANCES, End of Year</b>	<u>\$616,581</u>	<u>\$995,785</u>	<u>\$185,878</u>	<u>\$0</u>

<i>Champ Cooper District #106</i>	<i>Kentwood District #107</i>	<i>Ponchatoula District #108</i>	<i>Tickfaw District #110</i>	<i>Consolidated District #116</i>	<i>1997 Refunding</i>	<i>Totals</i>	
						<i>2000</i>	<i>1999</i>
\$147,172	\$173,609	\$487,094	\$12,964	\$123,298	\$0	\$2,676,450	\$2,819,206
0	0	0	0	0	0	3,280,167	3,282,488
4,877	12,814	47,641	1,036	5,514	267	169,446	95,715
<u>152,049</u>	<u>186,423</u>	<u>534,735</u>	<u>14,000</u>	<u>128,812</u>	<u>267</u>	<u>6,126,063</u>	<u>6,197,409</u>
5,914	7,537	16,823	1,936	4,763	0	121,568	127,432
55,000	65,000	255,000	10,000	50,000	0	3,355,000	3,325,000
67,930	89,841	236,262	1,455	60,875	0	2,408,341	2,434,821
<u>128,844</u>	<u>162,378</u>	<u>508,085</u>	<u>13,391</u>	<u>115,638</u>	<u>0</u>	<u>5,884,909</u>	<u>5,887,253</u>
23,205	24,045	26,650	609	13,174	267	241,154	310,156
0	0	20,027	0	0	0	25,239	25,239
0	0	0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>20,027</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,239</u>	<u>25,239</u>
23,205	24,045	46,677	609	13,174	267	266,393	335,395
49,480	249,997	816,393	4,255	74,799	17,070	2,851,822	2,516,427
<u>\$72,685</u>	<u>\$274,042</u>	<u>\$863,070</u>	<u>\$4,864</u>	<u>\$87,973</u>	<u>\$17,337</u>	<u>\$3,118,215</u>	<u>\$2,851,822</u>



Hammond High students  
learning computer technology.

## **CAPITAL PROJECTS FUNDS**

*The Capital Projects Funds account for the district wide construction and improvement of public school facilities. Financing has been provided by the proceeds from various sales and general obligation bonds. The School System maintains the following Capital Projects Funds:*

### **1982 SALES TAX BUILDING FUND**

The 1982 Sales Tax Building Fund is used to account for the construction and renovation of major school facilities within the parish. A \$26,000,000 bond issue in May, 1983 and an additional \$9,000,000 bond issue in August, 1985, both funded by a one (1) percent parish-wide sales and use tax and earnings on investments, provides the major portion of the financing.

### **1982 SALES TAX PAY-AS-YOU-GO FUND**

The 1982 Sales Tax Pay-As-You-Go Fund is used to accumulate the remaining avails of the 1982 Sales and Use Tax after all debt service and maintenance requirements have been met. These funds, together with earnings on investments, are used for the construction and renovation of parish school facilities.

### **DISTRICT FUNDS**

The various district funds are used to account for the construction and renovation of school facilities within the respective school districts. Bond issues funded by ad valorem taxes within the various school districts and earnings on investments provide the majority of the financing. Other sources of revenues include litigations or insurance proceeds.

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Capital Projects Funds

As of June 30, 2000, with Comparative Totals for June 30, 1999

	<b>1982 Sales Tax Building</b>	<b>1982 Sales Tax Pay-As-You-Go</b>	<b>Hammond District #1</b>	<b>Construction District #106 Champ Cooper</b>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$868	\$2,723,587	\$0	\$12,828
Investments	0	3,093,667	1,143,406	0
Notes Receivable	0	0	0	0
Accrued Interest	0	0	0	0
Due From Other Funds	0	0	0	0
Other Receivable	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$868</b>	<b>\$5,817,254</b>	<b>\$1,143,406</b>	<b>\$12,828</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts Payable	\$806	\$135,334	\$28,562	\$0
Deferred Revenues	0	0	0	0
Due to Other Funds	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>806</b>	<b>135,334</b>	<b>28,562</b>	<b>0</b>
Fund Equity:				
Fund Balances:				
Reserved for Encumbrances	0	2,032,336	41,761	0
Unreserved - Undesignated	62	3,649,584	1,073,083	12,828
<b>TOTAL FUND EQUITY</b>	<b>62</b>	<b>5,681,920</b>	<b>1,114,844</b>	<b>12,828</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$868</b>	<b>\$5,817,254</b>	<b>\$1,143,406</b>	<b>\$12,828</b>

=====

<i>Ponchatoula Settlement Fund</i>	<i>Westside Settlement Fund</i>	<i>Construction District #108 Ponchatoula</i>	<i>Construction District #116 Sumner</i>	<i>Construction District #107 Kentwood</i>	<i>D.C. Reeves Settlement Fund</i>
\$0	\$0	\$0	\$2	\$435	\$0
191,931	0	48,904	0	4,196	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$191,931</u>	<u>\$0</u>	<u>\$48,904</u>	<u>\$2</u>	<u>\$4,631</u>	<u>\$0</u>
\$0	\$0	\$28,190	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>28,190</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
191,931	0	20,714	2	4,631	0
<u>191,931</u>	<u>0</u>	<u>20,714</u>	<u>2</u>	<u>4,631</u>	<u>0</u>
<u>\$191,931</u>	<u>\$0</u>	<u>\$48,904</u>	<u>\$2</u>	<u>\$4,631</u>	<u>\$0</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Capital Projects Funds (Continued)

As of June 30, 2000, with Comparative Totals for June 30, 1999

	<i>Ponchatoula Jr. High Fire Fund</i>	<i>Performance Contract Fund</i>	<i>Sale of Hammond</i>
<b>ASSETS</b>			
Cash and Cash Equivalents	\$0	\$70,109	\$11,178
Investments	0	0	0
Notes Receivable	0	0	33,525
Accrued Interest	0	0	0
Due From Other Funds	0	0	0
Other Receivable	0	0	0
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$70,109</b>	<b>\$44,703</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts Payable	\$0	\$0	\$0
Deferred Revenues	0	0	33,525
Due to Other Funds	0	0	0
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>0</b>	<b>33,525</b>
Fund Equity:			
Fund Balances:			
Reserved for Encumbrances	0	0	0
Unreserved - Undesignated	0	70,109	11,178
<b>TOTAL FUND EQUITY</b>	<b>0</b>	<b>70,109</b>	<b>11,178</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$0</b>	<b>\$70,109</b>	<b>\$44,703</b>

<b>Ponchatoula Elementary Settlement</b>	<b>Kentwood Property Sale</b>	<b>Totals</b>	
		<b>2000</b>	<b>1999</b>
\$0	\$9	\$2,819,016	\$3,250,712
0	0	4,482,104	3,307,285
0	0	33,525	38,237
0	0	0	0
0	0	0	0
0	0	0	0
<u>\$0</u>	<u>\$9</u>	<u>\$7,334,645</u>	<u>\$6,596,234</u>
\$0	\$0	\$192,892	\$210,958
0	0	33,525	38,237
0	0	0	0
<u>0</u>	<u>0</u>	<u>226,417</u>	<u>249,195</u>
0	0	2,074,097	83,726
0	9	5,034,131	6,263,313
<u>0</u>	<u>9</u>	<u>7,108,228</u>	<u>6,347,039</u>
<u>\$0</u>	<u>\$9</u>	<u>\$7,334,645</u>	<u>\$6,596,234</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Capital Projects Funds

For the Year Ended June 30, 2000, with Comparative Totals for the Year Ended June 30, 1999

	1982 Sales Tax Building	1982 Sales Tax Pay-As-You-Go	Hammond District #1	Construction District #106 Champ Cooper
<b>REVENUES</b>				
<i>Local Sources:</i>				
Sales and Use Tax	\$0	\$3,066,976	\$0	\$0
Interest Income	49	122,126	96,931	251
Other	0	33,530	0	0
<b>TOTAL REVENUES</b>	<b>49</b>	<b>3,222,632</b>	<b>96,931</b>	<b>251</b>
<b>EXPENDITURES</b>				
<i>Current:</i>				
Regular Instruction	0	23,976	194,010	0
Special Instruction	0	0	0	0
Instructional Staff Support	0	0	0	0
General Administration	0	20,325	0	0
Business Services	0	0	0	0
Plant Services	0	0	0	0
Capital Outlay	0	1,630,257	1,094,562	262
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>1,674,558</b>	<b>1,288,572</b>	<b>262</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>49</b>	<b>1,548,074</b>	<b>(1,191,641)</b>	<b>(11)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	0	1,170,900	0	0
Operating Transfers (Out)	0	(50,917)	(2,908)	0
Proceeds from Sale of Fixed Assets	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>1,119,983</b>	<b>(2,908)</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>49</b>	<b>2,668,057</b>	<b>(1,194,549)</b>	<b>(11)</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>13</b>	<b>3,013,863</b>	<b>2,309,393</b>	<b>12,839</b>
<b>FUND BALANCES, End of Year</b>	<b>\$62</b>	<b>\$5,681,920</b>	<b>\$1,114,844</b>	<b>\$12,828</b>

<i>Ponchatoula Settlement Fund</i>	<i>Westside Settlement Fund</i>	<i>Construction District #108 Ponchatoula</i>	<i>Construction District #116 Sumner</i>	<i>Construction District #107 Kentwood</i>	<i>D.C. Reeves Settlement Fund</i>
\$0	\$0	\$0	\$0	\$0	\$0
14,863	36	14,718	2	363	0
0	0	0	0	0	0
<u>14,863</u>	<u>36</u>	<u>14,718</u>	<u>2</u>	<u>363</u>	<u>0</u>
0	1,995	14,114	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
230,147	51,090	282,012	890	4,319	0
<u>230,147</u>	<u>53,085</u>	<u>296,126</u>	<u>890</u>	<u>4,319</u>	<u>0</u>
(215,284)	(53,049)	(281,408)	(888)	(3,956)	0
0	0	0	0	0	0
0	0	(84,852)	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>(84,852)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(215,284)	(53,049)	(366,260)	(888)	(3,956)	0
407,215	53,049	386,974	890	8,587	0
<u>\$191,931</u>	<u>\$0</u>	<u>\$20,714</u>	<u>\$2</u>	<u>\$4,631</u>	<u>\$0</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances -  
Capital Projects Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Totals for the Year Ended June 30, 1999

	<i>Ponchatoula Jr. High Fire Fund</i>	<i>Performance Contract</i>	<i>Sale of Hammond</i>
<b>REVENUES</b>			
Local Sources:			
Sales and Use Tax	\$0	\$0	\$0
Interest Income	629	0	6,321
Other Revenues	0	0	4,712
<b>TOTAL REVENUES</b>	<b>629</b>	<b>0</b>	<b>11,033</b>
<b>EXPENDITURES</b>			
Current:			
Regular Instruction	5,511	0	0
Special Instruction	0	0	0
Instruction Staff Support	0	0	0
General Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Capital Outlay	0	66,216	0
<b>TOTAL EXPENDITURES</b>	<b>5,511</b>	<b>66,216</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(4,882)</b>	<b>(66,216)</b>	<b>11,033</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	66,325	0
Operating Transfers (Out)	(8,380)	0	0
Proceeds from Sale of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(8,380)</b>	<b>66,325</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(13,262)</b>	<b>109</b>	<b>11,033</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>13,262</b>	<b>70,000</b>	<b>145</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$70,109</b>	<b>\$11,178</b>

<i>Ponchatoula Elementary Settlement</i>	<i>Kentwood Property Sale</i>	<i>Totals</i>	
		<i>2000</i>	<i>1999</i>
\$0	\$0	\$3,066,976	\$2,098,042
3,955	4	260,248	186,743
0	0	38,242	6,603
<u>3,955</u>	<u>4</u>	<u>3,365,466</u>	<u>2,291,388</u>
0	0	239,606	348,766
0	0	0	0
0	0	0	13,506
0	0	20,325	13,798
0	0	0	0
0	0	0	20,767
0	0	3,359,755	3,687,319
<u>0</u>	<u>0</u>	<u>3,619,686</u>	<u>4,084,156</u>
3,955	4	(254,220)	(1,792,768)
0	0	1,237,225	2,182,475
(74,759)	0	(221,816)	(69,459)
0	0	0	0
<u>(74,759)</u>	<u>0</u>	<u>1,015,409</u>	<u>2,113,016</u>
(70,804)	4	761,189	320,248
70,804	5	6,347,039	6,026,791
<u>\$0</u>	<u>\$9</u>	<u>\$7,108,228</u>	<u>\$6,347,039</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<i>1982 Sales Tax Building Fund</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b>REVENUES</b>			
Sales and Use Taxes	\$0	\$0	\$0
Interest Income	47	49	2
Other Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>47</b>	<b>49</b>	<b>2</b>
<b>EXPENDITURES</b>			
Current:			
Regular Instruction	0	0	0
Special Instruction	0	0	0
Instructional Staff Support	0	0	0
General Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>47</b>	<b>49</b>	<b>2</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers (Out)	0	0	0
Proceeds from Sale of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>47</b>	<b>49</b>	<b>2</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>13</b>	<b>13</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$60</b>	<b>\$62</b>	<b>\$2</b>

**1982 Sales Tax Pay-As-You-Go Fund**

**Hammond District #1**

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$3,046,631	\$3,066,976	\$20,345	\$0	\$0	\$0
122,126	122,126	0	96,929	96,931	2
21,950	33,530	11,580	0	0	0
<u>3,190,707</u>	<u>3,222,632</u>	<u>31,925</u>	<u>96,929</u>	<u>96,931</u>	<u>2</u>
58,605	23,976	34,629	171,443	194,010	(22,567)
0	0	0	0	0	0
0	0	0	0	0	0
0	20,325	(20,325)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,744,002</u>	<u>1,630,257</u>	<u>113,745</u>	<u>1,150,583</u>	<u>1,094,562</u>	<u>56,021</u>
<u>1,802,607</u>	<u>1,674,558</u>	<u>128,049</u>	<u>1,322,026</u>	<u>1,288,572</u>	<u>33,454</u>
1,388,100	1,548,074	159,974	(1,225,097)	(1,191,641)	33,456
1,171,899	1,170,900	(999)	0	0	0
(50,917)	(50,917)	0	(2,908)	(2,908)	0
0	0	0	0	0	0
<u>1,120,982</u>	<u>1,119,983</u>	<u>(999)</u>	<u>(2,908)</u>	<u>(2,908)</u>	<u>0</u>
2,509,082	2,668,057	158,975	(1,228,005)	(1,194,549)	33,456
3,094,334	3,013,863	80,471	2,309,393	2,309,393	0
<u>\$5,603,416</u>	<u>\$5,681,920</u>	<u>\$239,446</u>	<u>\$1,081,388</u>	<u>\$1,114,844</u>	<u>\$33,456</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

*Construction District #106 - Champ Cooper*

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b>REVENUES</b>			
Sales and Use Taxes	\$0	\$0	\$0
Interest Income	227	251	24
Other Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>227</b>	<b>251</b>	<b>24</b>
<b>EXPENDITURES</b>			
Current:			
Regular Instruction	0	0	0
Special Instruction	0	0	0
Instructional Staff Support	0	0	0
General Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Capital Outlay	262	262	0
<b>TOTAL EXPENDITURES</b>	<b>262</b>	<b>262</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(35)</b>	<b>(11)</b>	<b>24</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers (Out)	0	0	0
Proceeds from Sale of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(35)</b>	<b>(11)</b>	<b>24</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>12,839</b>	<b>12,839</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$12,804</b>	<b>\$12,828</b>	<b>\$24</b>

=====

**Ponchatoula Settlement Fund**

<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$0	\$0	\$0
14,863	14,863	0
0	0	0
<b>14,863</b>	<b>14,863</b>	<b>0</b>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
230,147	230,147	0
<b>230,147</b>	<b>230,147</b>	<b>0</b>
(215,284)	(215,284)	0
0	0	0
0	0	0
0	0	0
<b>0</b>	<b>0</b>	<b>0</b>
(215,284)	(215,284)	0
407,215	407,215	0
<b>\$191,931</b>	<b>\$191,931</b>	<b>\$0</b>

**Hammond Westside Settlement Fund**

<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$0	\$0	\$0
36	36	0
0	0	0
<b>36</b>	<b>36</b>	<b>0</b>
0	1,995	(1,995)
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
74,650	51,090	23,560
<b>74,650</b>	<b>53,085</b>	<b>21,565</b>
(74,614)	(53,049)	21,565
0	0	0
0	0	0
0	0	0
<b>0</b>	<b>0</b>	<b>0</b>
(74,614)	(53,049)	21,565
53,049	53,049	0
<b>(\$21,565)</b>	<b>\$0</b>	<b>\$21,565</b>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

*Construction District #108 - Ponchatoula*

	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b>REVENUES</b>			
Sales and Use Taxes	\$0	\$0	\$0
Interest Income	501	14,718	14,217
Other Revenue	0	0	0
<b>TOTAL REVENUES</b>	<b>501</b>	<b>14,718</b>	<b>14,217</b>
<b>EXPENDITURES</b>			
Current:			
Regular Instruction	14,112	14,114	(2)
Special Instruction	0	0	0
Instructional Staff Support	0	0	0
General Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Capital Outlay	282,014	282,012	2
<b>TOTAL EXPENDITURES</b>	<b>296,126</b>	<b>296,126</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(295,625)</b>	<b>(281,408)</b>	<b>14,217</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers (Out)	(84,852)	(84,852)	0
Proceeds from Sales of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>(84,852)</b>	<b>(84,852)</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>(380,477)</b>	<b>(366,260)</b>	<b>14,217</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>386,974</b>	<b>386,974</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$6,497</b>	<b>\$20,714</b>	<b>\$14,217</b>

=====  
**Construction District #116 - Sumner**

<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$0	\$0	\$0
2	2	0
0	0	0
<hr/>	<hr/>	<hr/>
2	2	0
<hr/>	<hr/>	<hr/>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
890	890	0
<hr/>	<hr/>	<hr/>
890	890	0
<hr/>	<hr/>	<hr/>
(888)	(888)	0
<hr/>	<hr/>	<hr/>
0	0	0
0	0	0
0	0	0
<hr/>	<hr/>	<hr/>
0	0	0
<hr/>	<hr/>	<hr/>
(888)	(888)	0
<hr/>	<hr/>	<hr/>
890	890	0
<hr/>	<hr/>	<hr/>
\$2	\$2	\$0

**Construction District #107 - Kentwood**

<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$0	\$0	\$0
362	363	1
0	0	0
<hr/>	<hr/>	<hr/>
362	363	1
<hr/>	<hr/>	<hr/>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
4,319	4,319	0
<hr/>	<hr/>	<hr/>
4,319	4,319	0
<hr/>	<hr/>	<hr/>
(3,957)	(3,956)	1
<hr/>	<hr/>	<hr/>
0	0	0
0	0	0
0	0	0
<hr/>	<hr/>	<hr/>
0	0	0
<hr/>	<hr/>	<hr/>
(3,957)	(3,956)	1
<hr/>	<hr/>	<hr/>
8,587	8,587	0
<hr/>	<hr/>	<hr/>
\$4,630	\$4,631	\$1

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<i>D.C. Reeves Settlement Fund</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b>REVENUES</b>			
Sales and Use Taxes	\$0	\$0	\$0
Interest Income	0	0	0
Other Revenue	0	0	0
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>			
Current:			
Regular Instruction	0	0	0
Special Instruction	0	0	0
Instructional Staff Support	0	0	0
General Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers (Out)	0	0	0
Proceeds from Sale of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Ponchatoula Jr.  
High Fire**

**Performance Contract**

<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$0	\$0	\$0
629	629	0
0	0	0
629	629	0
5,511	5,511	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
5,511	5,511	0
(4,882)	(4,882)	0
0	0	0
(8,380)	(8,380)	0
0	0	0
(8,380)	(8,380)	0
(13,262)	(13,262)	0
13,262	13,262	0
\$0	\$0	\$0

<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
\$0	\$0	\$0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
70,000	66,216	3,784
70,000	66,216	3,784
(70,000)	(66,216)	3,784
70,109	66,325	(3,784)
0	0	0
0	0	0
70,109	66,325	(3,784)
109	109	0
70,000	70,000	0
\$70,109	\$70,109	\$0

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<i>Sale of Hammond</i>		
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<b>REVENUES</b>			
Sales and Use Taxes	\$0	\$0	\$0
Interest Income	205	6,321	6,116
Other Revenue	11,233	4,712	6,521
<b>TOTAL REVENUES</b>	<b>11,438</b>	<b>11,033</b>	<b>12,637</b>
<b>EXPENDITURES</b>			
Current:			
Regular Instruction	0	0	0
Special Instruction	0	0	0
Instructional Staff Support	0	0	0
General Administration	0	0	0
Business Services	0	0	0
Plant Services	0	0	0
Capital Outlay	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>11,438</b>	<b>11,033</b>	<b>(405)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>			
Operating Transfers In	0	0	0
Operating Transfers (Out)	0	0	0
Proceeds from Sale of Fixed Assets	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>11,438</b>	<b>11,033</b>	<b>(405)</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>145</b>	<b>145</b>	<b>0</b>
<b>FUND BALANCES, End of Year</b>	<b>\$11,583</b>	<b>\$11,178</b>	<b>(\$405)</b>

**Ponchatoula Elementary  
School Settlement**

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$0	\$0	\$0
3,955	3,955	0
0	0	0
<u>3,955</u>	<u>3,955</u>	<u>0</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
3,955	3,955	0
0	0	0
(74,759)	(74,759)	0
0	0	0
<u>(74,759)</u>	<u>(74,759)</u>	<u>0</u>
(70,804)	(70,804)	0
70,804	70,804	0
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Kentwood Property Sale**

<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
\$0	\$0	\$0
0	4	4
0	0	0
<u>0</u>	<u>4</u>	<u>4</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
0	4	4
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
0	4	4
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
0	4	4
5	5	0
<u>\$5</u>	<u>\$9</u>	<u>\$4</u>

(Continued)

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Budget (GAAP Basis) and Actual - Capital Projects Funds (Continued)

For the Year Ended June 30, 2000, with Comparative Actual Totals for the Year Ended June 30, 1999

	<i>2000 Totals</i>			<i>Total 1999 Actual</i>
	<i>Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>	
<b>REVENUES</b>				
Sales and Use Taxes	\$3,046,631	\$3,066,976	\$20,345	\$2,098,042
Interest Income	239,882	260,248	20,366	186,743
Other Revenue	33,183	38,242	5,059	6,603
<b>TOTAL REVENUES</b>	<b>3,319,696</b>	<b>3,365,466</b>	<b>45,770</b>	<b>2,291,388</b>
<b>EXPENDITURES</b>				
Current:				
Regular Instruction	249,671	239,606	10,065	348,766
Special Instruction	0	0	0	0
Instructional Staff Support	0	0	0	13,506
General Administration	0	20,325	(20,325)	13,798
Business Services	0	0	0	0
Plant Services	0	0	0	20,767
Capital Outlay	3,556,867	3,359,755	197,112	3,687,319
<b>TOTAL EXPENDITURES</b>	<b>3,806,538</b>	<b>3,619,686</b>	<b>186,852</b>	<b>4,084,156</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(486,842)</b>	<b>(254,220)</b>	<b>232,622</b>	<b>(1,792,768)</b>
<b>OTHER FINANCING SOURCES/(USES)</b>				
Operating Transfers In	1,242,008	1,237,225	(4,783)	2,182,475
Operating Transfers (Out)	(221,816)	(221,816)	0	(69,459)
Proceeds from Sale of Fixed Assets	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/(USES)</b>	<b>1,020,192</b>	<b>1,015,409</b>	<b>(4,783)</b>	<b>2,113,016</b>
<b>EXCESS/(DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>533,350</b>	<b>761,189</b>	<b>227,839</b>	<b>320,248</b>
<b>FUND BALANCES, Beginning of Year</b>	<b>6,427,510</b>	<b>6,347,039</b>	<b>(80,471)</b>	<b>6,026,791</b>
<b>FUND BALANCES, End of Year</b>	<b>\$6,960,860</b>	<b>\$7,108,228</b>	<b>\$147,368</b>	<b>\$6,347,039</b>

## **AGENCY FUNDS**

*The Agency Funds are used to account for assets held by the School System as an agent for others. The following Agency Funds are maintained by the School System:*

### **1982 SALES TAX FUND**

The 1982 Sales Tax Fund accounts for the collection and distribution of a one per cent sales and use tax levied for a period of 30 years which began February 1, 1983.

### **SCHOOL ACTIVITY FUNDS**

The activities of the various individual school accounts are accounted for in the School Activity Fund. While the accounts are under the supervision of the School System, they belong to the individual schools or their student bodies and are not available for use by the School System.

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Balance Sheet - Agency Funds

As of June 30, 2000 with Comparative Totals for June 30, 1999

	1982 Sales Tax Fund	School Activity Funds	Totals	
			2000	1999
<b>ASSETS</b>				
Cash and Cash Equivalents	\$0	\$1,759,859	\$1,759,859	\$1,584,027
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$1,759,859</b>	<b>\$1,759,859</b>	<b>\$1,584,027</b>
<b>LIABILITIES</b>				
Liabilities:				
Amounts Held for Other Groups	\$0	\$1,759,859	\$1,759,859	\$1,584,027
<b>TOTAL LIABILITIES</b>	<b>0</b>	<b>1,759,859</b>	<b>1,759,859</b>	<b>1,584,027</b>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Combining Statement of Changes in Assets and Liabilities -  
Agency Funds

=====

For the Year Ended June 30, 2000

	<i>Balance July 1, 1999</i>	<i>Additions</i>	<i>Deductions</i>	<i>Balance June 30, 2000</i>
<b>1982 SALES TAX FUND</b>				
<b>Assets</b>				
Cash and Cash Equivalents	<u>\$0</u>	<u>\$10,345,484</u>	<u>\$10,345,484</u>	<u>\$0</u>
<b>Liabilities</b>				
Amounts Held for Other Groups	<u>\$0</u>	<u>\$10,345,484</u>	<u>\$10,345,484</u>	<u>\$0</u>
<b>SCHOOL ACTIVITY FUNDS</b>				
<b>Assets</b>				
Cash and Cash Equivalents	<u>\$1,584,027</u>	<u>\$4,855,899</u>	<u>\$4,680,067</u>	<u>\$1,759,859</u>
<b>Liabilities</b>				
Amounts Held for Other Groups	<u>\$1,584,027</u>	<u>\$4,855,899</u>	<u>\$4,680,067</u>	<u>\$1,759,859</u>
<b>TOTAL AGENCY FUNDS</b>				
<b>Assets</b>				
Cash and Cash Equivalents	<u>\$1,584,027</u>	<u>\$15,201,383</u>	<u>\$15,025,551</u>	<u>\$1,759,859</u>
<b>Liabilities</b>				
Amounts Held for Other Groups	<u>\$1,584,027</u>	<u>\$15,201,383</u>	<u>\$15,025,551</u>	<u>\$1,759,859</u>



D C Reeves students  
expanding their horizons with computers.

## PROPRIETARY FUND TYPES

*Proprietary Funds are used to account for the School System's ongoing organizations and activities which are similar to those often found in the private sector. The School System maintains the following Proprietary Type Funds:*

### **SALES TAX COLLECTION FUND (ENTERPRISE FUND)**

The Sales Tax Collection Fund is used to account for the collection of all local sales and use taxes within the parish of Tangipahoa. The collection costs are shared proportionately by the parish and each municipality based on the percentage of their collections to the total taxes collected.

### **SELF INSURANCE FUND (INTERNAL SERVICE FUND)**

The Self-Insurance Fund was created in September, 1992 to administer a self insurance program for the deductible portion of their workers compensation, fleet, general liability and property insurance.

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Individual Fund Comparative Balance Sheets -  
Proprietary Fund Type - Enterprise and Internal Service Funds

As of June 30, 2000 with Comparative Amounts for June 30, 1999

	<i>Enterprise</i>		<i>Internal Service</i>	
	<i>2000</i>	<i>1999</i>	<i>2000</i>	<i>1999</i>
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$2,233,528	\$1,987,088	\$2,040,465	\$1,747,327
Investments	159,071	150,630	231,711	219,416
Due From Other Funds	0	0	0	0
Other Receivables	0	0	0	0
Prepays	0	0	111,755	104,990
<b>TOTAL ASSETS</b>	<b>\$2,392,599</b>	<b>\$2,137,718</b>	<b>\$2,383,931</b>	<b>\$2,071,733</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Current Liabilities:				
Accounts Payable	\$681	\$14,705	\$106,549	\$82,412
Claims and Self Insurance Losses Liability	0	0	665,597	550,863
Due to Other Funds	0	0	0	0
Due to Other Governments	2,097,909	1,870,523	0	0
<b>TOTAL LIABILITIES</b>	<b>2,098,590</b>	<b>1,885,228</b>	<b>772,146</b>	<b>633,275</b>
Fund Equity:				
Retained Earnings	294,009	252,490	1,611,785	1,438,458
<b>TOTAL FUND EQUITY</b>	<b>294,009</b>	<b>252,490</b>	<b>1,611,785</b>	<b>1,438,458</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$2,392,599</b>	<b>\$2,137,718</b>	<b>\$2,383,931</b>	<b>\$2,071,733</b>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Individual Fund Comparative Statements of Revenues, Expenses and Changes In Retained Earnings - Proprietary Fund Type - Enterprise and Internal Service Funds

For the Year Ended June 30, 2000 with Comparative Amounts For The Year Ended June 30, 1999

	<i>Enterprise</i>		<i>Internal Service</i>	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
<b>REVENUES</b>				
Tax Collection Fees	\$297,934	\$278,065	\$0	\$0
Insurance Proceeds	0	0	1,301,415	1,312,148
<b>TOTAL REVENUES</b>	<u>297,934</u>	<u>278,065</u>	<u>1,301,415</u>	<u>1,312,148</u>
<b>OPERATING EXPENSES</b>				
Claims	0	0	921,142	844,898
General Administration	215,883	207,409	44,737	46,630
Plant Services	46,878	18,646	348,386	0
<b>TOTAL OPERATING EXPENSES</b>	<u>262,761</u>	<u>226,055</u>	<u>1,314,265</u>	<u>891,528</u>
<b>OPERATING INCOME</b>	<u>35,173</u>	<u>52,010</u>	<u>(12,850)</u>	<u>420,620</u>
<b>NONOPERATING REVENUES</b>				
Interest Income	32,316	10,204	36,177	29,335
<b>INCOME BEFORE OPERATING TRANSFERS</b>	<u>67,489</u>	<u>62,214</u>	<u>23,327</u>	<u>449,955</u>
Operating Transfer In	0	0	150,000	250,000
Operating Transfer (Out)	(25,970)	(26,589)	0	0
<b>NET INCOME</b>	<u>41,519</u>	<u>35,625</u>	<u>173,327</u>	<u>699,955</u>
<b>RETAINED EARNINGS, Beginning of Year</b>	<u>252,490</u>	<u>216,865</u>	<u>1,438,458</u>	<u>738,503</u>
<b>RETAINED EARNINGS, End of Year</b>	<u>\$294,009</u>	<u>\$252,490</u>	<u>\$1,611,785</u>	<u>\$1,438,458</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Comparative Statement of Cash Flows - Proprietary Fund Type - Enterprise and Internal Service Funds

For the Year Ended June 30, 2000 with Comparative Amounts For The Year Ended June 30, 1999

	<i>Enterprise</i>		<i>Internal Service</i>	
	<u>2000</u>	<u>1999</u>	<u>2000</u>	<u>1999</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Operating Income (Loss)	\$35,173	\$52,010	(\$12,850)	\$420,620
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:				
Changes in Operating Current Assets and Liabilities:				
(Increase)/Decrease in Other Receivables	0	0	0	0
(Increase)/Decrease in Due From Other Funds	0	0	0	0
(Increase)/Decrease in Prepays	0	0	(6,765)	5,859
Increase/(Decrease) in Accounts Payable	(14,024)	13,870	24,137	59,576
Increase/(Decrease) in Claims Payable	0	0	114,734	(178,643)
Increase/(Decrease) in Due to Other Governments	227,386	75,469	0	0
Increase/(Decrease) in Due to Other Funds	0	0	0	0
<b>NET CASH FROM/(USED) IN OPERATING ACTIVITIES</b>	<b>248,535</b>	<b>141,349</b>	<b>119,256</b>	<b>307,412</b>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers In	0	0	150,000	250,000
Operating Transfers (Out)	(25,970)	(26,589)	0	0
<b>TOTAL CASH FLOWS (USED) IN NON-CAPITAL FINANCING ACTIVITIES</b>	<b>(25,970)</b>	<b>(26,589)</b>	<b>150,000</b>	<b>250,000</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income	32,316	10,204	36,177	29,335
(Purchases) Sales of Investments	(8,441)	(7,265)	(12,295)	(10,583)
<b>TOTAL CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>23,875</b>	<b>2,939</b>	<b>23,882</b>	<b>18,752</b>
<b>NET INCREASE/(DECREASE) IN CASH</b>	<b>246,440</b>	<b>117,699</b>	<b>293,138</b>	<b>576,164</b>
<b>CASH, Beginning of Year</b>	<b>1,987,088</b>	<b>1,869,389</b>	<b>1,747,327</b>	<b>1,171,163</b>
<b>CASH, End of Year</b>	<b>\$2,233,528</b>	<b>\$1,987,088</b>	<b>\$2,040,465</b>	<b>\$1,747,327</b>

## GENERAL FIXED ASSETS ACCOUNT GROUP

*The General Fixed Assets Account Group records the fixed assets of the School System which are used in governmental fund type operations.*

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Supplementary Comparative Schedule of General Fixed Assets - By Source**

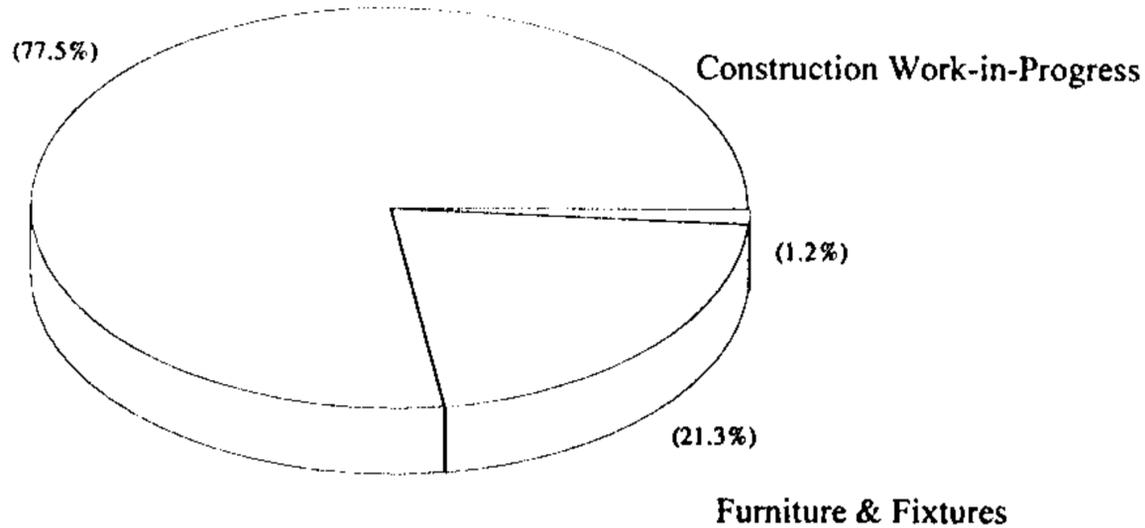
As of June 30, 2000 and June 30, 1999

	<u>2000</u>	<u>1999</u>
<b>GENERAL FIXED ASSETS</b>		
Land	\$2,940,172	\$2,868,374
Buildings and Improvements	100,423,263	91,028,640
Furniture and Fixtures	28,454,554	25,937,859
Construction Work-In-Progress	1,618,516	2,386,298
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$133,436,505</u>	<u>\$122,221,171</u>

**INVESTMENT IN GENERAL FIXED ASSETS FROM**

General Fund and Capital Projects Funds	\$122,190,624	\$111,909,527
Special Revenue Funds	11,103,391	10,169,154
Gifts	142,490	142,490
<b>TOTAL INVESTMENTS IN GENERAL FIXED ASSETS</b>	<u>\$133,436,505</u>	<u>\$122,221,171</u>

Land, Buildings & Improvements

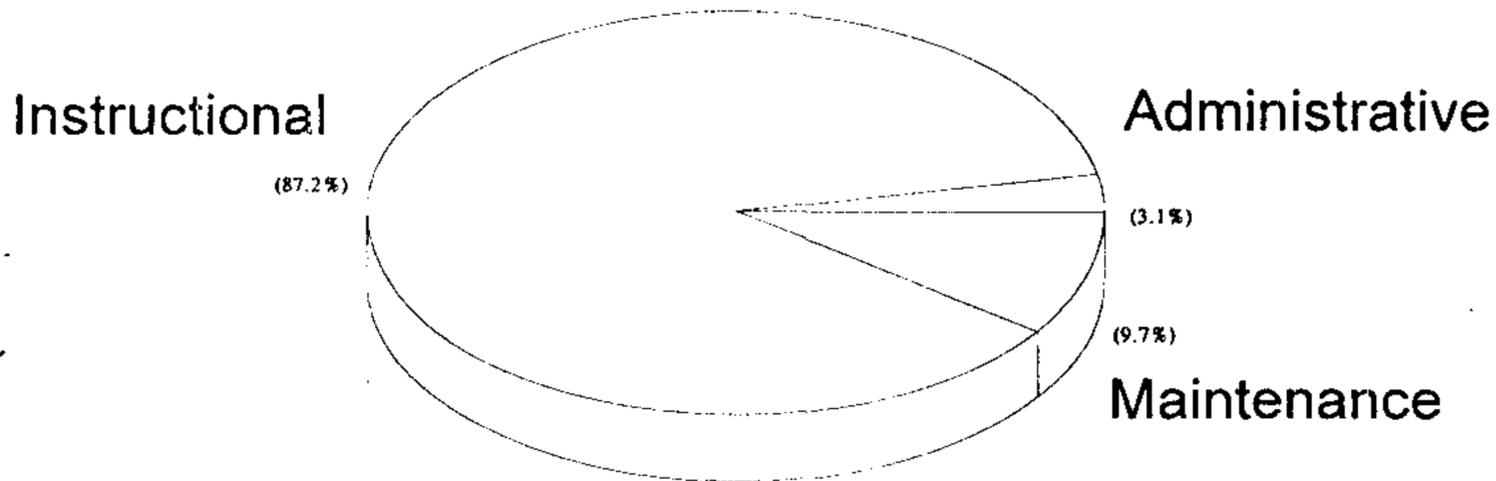


TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Schedule of General Fixed Assets - By Function

As of June 30, 2000 with Comparative Total Amounts for June 30, 1999

FUNCTION AND ACTIVITY	<i>Land</i>	<i>Buildings and Improvements</i>	<i>Furniture and Equipment</i>	<i>2000</i>	<i>1999</i>
Administrative	\$84,294	\$3,134,721	\$888,212	\$4,107,227	\$3,680,426
Instructional	2,852,878	87,305,705	24,737,743	114,896,326	100,910,501
Maintenance	3,000	9,982,837	2,828,599	12,814,436	15,243,946
<b>Total General Fixed Assets Allocated to Functions</b>	<b>\$2,940,172</b>	<b>\$100,423,263</b>	<b>\$28,454,554</b>	<b>\$131,817,989</b>	<b>\$119,834,873</b>
Construction Work-In-Progress				1,618,516	2,386,298
<b>TOTAL GENERAL FIXED ASSETS</b>				<b>\$133,436,505</b>	<b>\$122,221,171</b>



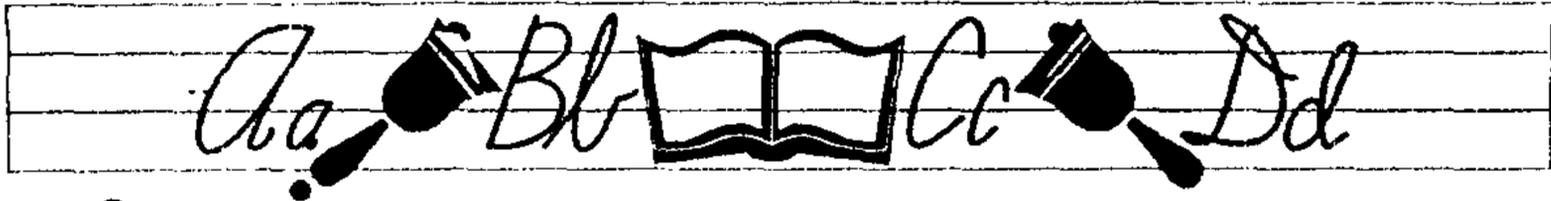
TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Supplementary Schedule of Changes in General Fixed Assets -  
By Function and Activity

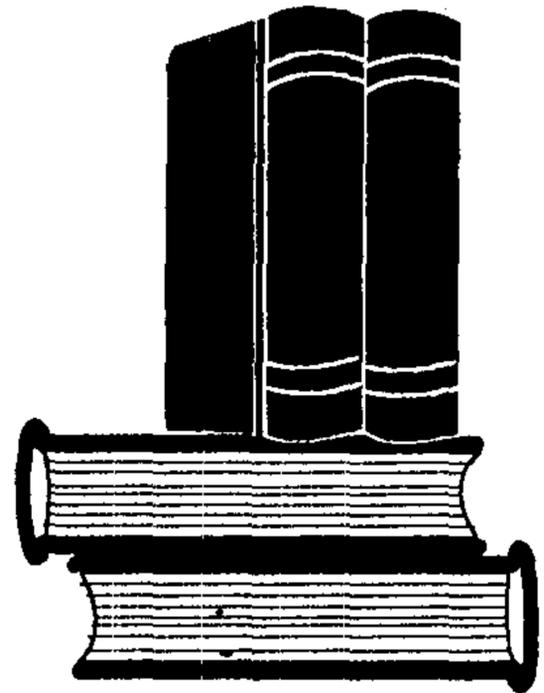
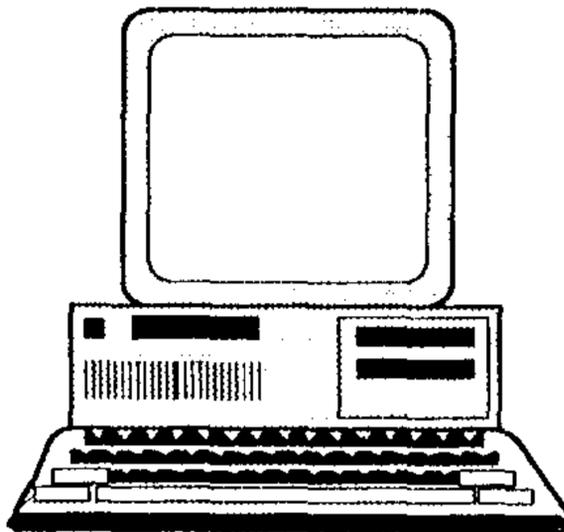
=====

For the Year Ended June 30, 2000

	<i>General Fixed Assets July 1, 1999</i>	<i>Additions</i>	<i>Deductions</i>	<i>General Fixed Assets June 30, 2000</i>
	-----	-----	-----	-----
<b>FUNCTION AND ACTIVITY</b>				
Administrative	\$3,680,426	\$548,853	\$122,052	\$4,107,227
Instructional	100,910,501	14,479,915	494,090	114,896,326
Maintenance	15,243,946	0	2,429,510	12,814,436
Construction Work-In-Progress	2,386,298	2,197,584	2,965,366	1,618,516
<b>TOTALS</b>	<u>\$122,221,171</u>	<u>\$17,226,352</u>	<u>\$6,011,018</u>	<u>\$133,436,505</u>



# STATISTICAL SECTION





**21<sup>st</sup> Judicial District Attorney Scott Perrilloux  
was among the guest storytellers at  
Amite Elementary's Literacy Night.**

**Photo Courtesy of Tangipahoa Parish School System Public Information Office**

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

General Fund Expenditures by Function (Unaudited)

=====  
Last Ten Fiscal Years

	<u>1999 - 2000</u>	<u>1998 - 1999</u>	<u>1997 - 1998</u>	<u>1996 - 1997</u>
Current:				
Instruction:				
Regular Programs	\$41,680,108	\$41,656,545	\$35,704,985	\$32,128,484
Special Programs	10,772,814	10,207,734	9,217,345	8,213,792
Adult Continuing Education	5,148	4,665	5,598	2,040
Support Services:				
Student Services	2,623,391	2,348,547	2,205,995	2,024,137
Instructional Staff Support	2,371,938	2,332,369	2,284,588	2,137,204
General Administration	732,639	657,779	1,107,696	413,926
School Administration	4,854,869	4,529,567	3,892,825	3,634,085
Business Services	688,378	680,572	644,034	594,274
Plant Services	3,383,050	3,276,311	3,313,044	3,384,352
Central Services	739,192	720,706	612,109	531,968
Student Transportation	6,156,337	5,947,518	5,667,146	5,369,829
Food Services	79,498	84,014	57,894	56,671
Community Service Program	7,341	4,650	4,650	4,650
Claims Expense	0	0	0	0
Capital Outlay	1,200	12,721	0	0
Debt Service:				
Principal Retirement	181,047	194,876	26,437	907,606
Interest and Bank Charges	102,078	92,468	4,900	55,775
<b>TOTAL EXPENDITURES</b>	<u>\$74,379,028</u>	<u>\$72,751,042</u>	<u>\$64,749,246</u>	<u>\$59,458,793</u>

<u>1995 - 1996</u>	<u>1994 - 1995</u>	<u>1993 - 1994</u>	<u>1992 - 1993</u>	<u>1991 - 1992</u>	<u>1990 - 1991</u>
\$30,011,489	\$29,291,646	\$27,597,782	\$25,910,780	\$25,821,936	\$24,291,607
7,514,480	6,707,195	6,052,131	5,462,435	4,676,672	4,458,198
8,474	5447	0	0	0	0
1,788,889	1,660,922	1,561,858	1,453,724	1,392,112	1,257,085
1,889,447	1,875,750	1,766,205	1,885,278	1,647,949	1,600,032
687,918	653,434	787,194	640,772	744,708	655,593
3,263,618	3,126,277	3,072,497	2,933,594	2,706,363	2,881,662
587,914	512,306	480,263	503,479	454,788	447,803
3,224,358	2,898,523	3,029,391	2,581,965	2,579,193	2,643,655
471,046	910,729	282,229	129,411	130,500	161,964
5,189,534	5,490,486	4,875,964	4,794,706	4,541,947	4,297,742
49,231	51,115	50,112	53,066	47,209	53,163
4,650	4,650	4,650	4,650	5,341	3,485
14,813	4,035	0	85,219	75,855	126,542
0	3,988	284,112	783,169	62,482	521,828
228,795	180,454	164,402	141,585	60,938	23,201
82,703	90,887	84,537	74,332	42,730	18,462
<u>\$55,017,359</u>	<u>\$53,467,844</u>	<u>\$50,093,327</u>	<u>\$47,438,165</u>	<u>\$44,990,723</u>	<u>\$43,442,022</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

General Fund Revenues by Source (Unaudited)

=====  
Last Ten Fiscal Years

	<u>1999-2000</u>	<u>1998-1999</u>	<u>1997 - 1998</u>	<u>1996 - 1997</u>
Local Sources:				
Ad Valorem Taxes	\$761,431	722,799	\$695,311	\$656,339
Sales and Use Taxes	10,345,484	9,667,010	8,949,889	8,433,148
Interest Income	1,368,280	1,358,866	887,749	571,860
Tuition	213,952	221,368	110,352	183,323
Other	1,403,818	2,687,595	198,107	272,187
Total Revenue from Local Sources	<u>14,092,965</u>	<u>14,657,638</u>	<u>10,841,408</u>	<u>10,116,857</u>
State Sources:				
Equalization	0	0	0	0
Unrestricted Grants-in-Aid	63,138,894	60,502,694	56,643,537	51,223,002
Restricted Grants-in-Aid	827,206	1,441,839	1,085,256	1,184,336
All Other	0	0	0	0
Total Revenue from State Sources	<u>63,966,100</u>	<u>61,944,533</u>	<u>57,728,793</u>	<u>52,407,338</u>
Revenue from Federal Sources	126,078	288,626	230,784	217,503
<b>TOTAL REVENUES</b>	<u><b>\$78,185,143</b></u>	<u><b>\$76,890,797</b></u>	<u><b>\$68,800,985</b></u>	<u><b>\$62,741,698</b></u>

<u>1995 - 1996</u>	<u>1994 - 1995</u>	<u>1993 - 1994</u>	<u>1992 - 1993</u>	<u>1991 - 1992</u>	<u>1990 - 1991</u>
\$579,542	\$539,540	\$518,147	\$513,303	\$479,983	\$475,307
8,106,523	7,352,145	6,733,824	6,144,291	5,683,071	5,298,547
512,279	491,262	266,528	274,429	340,440	445,935
200,249	130,760	158,956	93,516	110,852	96,230
238,165	290,379	166,041	154,822	143,588	121,093
<u>9,636,758</u>	<u>8,804,086</u>	<u>7,843,496</u>	<u>7,180,361</u>	<u>6,757,934</u>	<u>6,437,112</u>
0	0	41,689,846	38,257,306	36,744,756	34,116,337
45,027,355	42,715,683	113,455	127,232	129,235	124,300
1,126,054	2,415,581	0	0	0	0
0	0	743,097	1,324,436	1,309,870	1,639,835
<u>46,153,409</u>	<u>45,131,264</u>	<u>42,546,398</u>	<u>39,708,974</u>	<u>38,183,861</u>	<u>35,880,472</u>
162,605	153,771	138,115	35,657	0	87,526
<u>\$55,952,772</u>	<u>\$54,089,121</u>	<u>\$50,528,009</u>	<u>\$46,924,992</u>	<u>\$44,941,795</u>	<u>\$42,405,110</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Parish-Wide Property Tax Levies and Collections (Unaudited)

=====  
 Last Ten Calendar Years

<i>Calendar Year</i>	<i>(1) Amount of Tax Levied</i>	<i>(2) Amount of Tax Collected</i>	<i>Percent of Levy Collected</i>	<i>Prior Year Tax Collections</i>
2000	*	*	*	*
1999	14,324,697	14,142,260	98.7%	174,422
1998	14,007,030	13,623,212	97.3%	74,649
1997	14,366,560	13,408,657	93.3%	134,949
1996	13,526,275	13,404,530	99.1%	234,448
1995	10,057,162	9,968,298	99.1%	239,599
1994	9,863,489	9,561,115	96.9%	240,324
1993	10,035,358	9,358,215	93.3%	374,280
1992	10,287,683	9,515,600	92.5%	188,627
1991	9,816,217	9,756,632	99.4%	266,390

\* 2000 information not available from the Tangipahoa Parish Tax Assessor's Office

(1) Tangipahoa Parish Tax Assessor

*This amount represents the original levy of the Assessor, less the amount of homestead exemption. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors and delayed homestead exemption.*

(2) Tangipahoa Parish Sheriff's Office - Official Tax Collector

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Assessed and Estimated Actual Value of Taxable Property (Unaudited)**

**Last Ten Calendar Years**

Calendar Year	Assessed Value	(1) & (2) Estimated Actual Value	Ratio of Total Assessed to Total Estimated Actual Value
2000	*	*	*
1999	301,906,381	2,580,396,414	11.7%
1998	290,356,311	2,481,677,872	11.7%
1997	283,432,831	2,422,502,829	11.7%
1996	264,927,084	2,264,334,100	11.7%
1995	231,805,371	1,981,242,487	11.7%
1994	219,735,398	1,878,080,000	11.7%
1993	208,990,197	1,797,740,987	11.6%
1992	204,577,919	1,762,406,563	11.6%
1991	201,103,509	1,733,650,940	11.6%

\* 2000 Information not available from the Tangipahoa Parish Tax Assessor's Office

SOURCE: Tangipahoa Parish Tax Assesor

(1) Residential buildings and all lands are assessed at 10% of market value. Commercial buildings, inventory and equipment are assessed at 15% of market value. Public service property is assessed at 25% of market value.

(2) Exempt Properties

(a) Industries under a 10-yr exemption contract for 1997 with an estimated approximate value of \$37,000,000.

(b) Non-profit organizations, schools, and governments are exempt and an assessed value is not calculated for them.

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Property Tax Rates and Tax Levies - Direct and Overlapping Governments  
(Unaudited)**

=====

**Last Ten Fiscal Years**

*Tax Rates (mills per dollar)*

<i>Fiscal Year</i>	<i>Parish Tax</i>	<i>Road Taxes</i>	<i>School Taxes</i>	<i>Drainage Taxes</i>
2000	*	*	*	*
1999	17.40	2.53	8.13	4.95
1998	17.31	6.54	8.76	4.95
1997	19.32	11.32	8.88	4.76
1996	19.40	10.42	9.84	4.74
1995	17.48	10.58	9.22	4.80
1994	17.64	10.42	8.02	5.35
1993	18.57	11.28	9.72	5.36
1992	18.55	3.84	11.39	5.36
1991	18.61	2.17	10.63	4.84

*Tax Levies*

<i>Fiscal Year</i>	<i>Parish Tax</i>	<i>Road Taxes</i>	<i>School Taxes</i>	<i>Drainage Taxes</i>
2000	*	*	*	*
1999	3,253,698	102,212	3,717,538	848,678
1998	3,085,865	258,980	3,852,681	809,184
1997	3,374,544	474,216	3,848,995	762,226
1996	3,099,048	358,895	3,863,973	690,551
1995	2,444,854	333,490	2,495,221	612,567
1994	2,335,895	335,272	2,050,732	1,198,274
1993	2,345,662	348,385	2,373,983	1,144,023
1992	2,295,474	383,304	2,696,114	1,116,021
1991	2,081,639	275,298	2,469,739	986,631

Source: Tangipahoa Parish Tax Assessor

\* 2000 Information not available from Tangipahoa Parish Tax Assessor's Office

**Tax Rates (mills per dollar)**

<b>Fire Protection Taxes</b>	<b>Law Enforcement District</b>	<b>Sheriff's Operating Tax</b>	<b>Other Tax</b>	<b>(1) Cities</b>	<b>Parish Totals</b>
*	*	*	*	*	*
10.07	7.81	10.26	3.26	16.72	81.13
10.29	7.81	10.26	4.92	16.79	87.63
10.31	7.81	10.26	4.70	16.84	94.20
10.41	7.81	10.26	4.80	16.69	94.37
11.34	7.80	10.26	4.48	16.69	92.65
11.28	7.80	10.26	4.42	14.97	90.16
11.34	7.80	10.26	4.70	16.74	95.77
11.39	7.80	10.26	5.91	17.24	91.74
11.02	7.62	10.00	5.64	16.95	87.48

**Tax Levies**

<b>Fire Protection Taxes</b>	<b>Law Enforcement District</b>	<b>Sheriff's Operating Tax</b>	<b>Other Tax</b>	<b>(1) Cities</b>	<b>Parish Totals</b>
*	*	*	*	*	*
1,546,084	1,457,423	1,914,622	499,014	2,464,485	15,803,754
1,413,779	1,392,065	1,828,760	1,390,946	2,409,178	16,441,438
1,383,454	1,364,474	1,792,516	1,366,134	2,363,522	16,730,081
1,329,124	1,639,039	1,247,647	1,297,998	2,139,241	15,665,516
685,636	1,435,157	1,091,053	959,184	1,897,929	11,955,091
657,582	1,358,020	1,032,412	895,300	1,585,139	11,448,626
632,839	1,295,763	985,081	909,622	1,717,464	11,752,822
618,517	1,269,668	965,243	943,342	1,744,523	12,032,206
606,046	1,214,330	925,321	956,595	1,650,147	11,165,746

(1) Cities: Includes all incorporated areas in the parish which are Kentwood, Tangipahoa, Amite, Roseland, Independence, Tickfaw, Hammond, and Ponchatoula.

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

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

=====

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>(1) Estimated Population</i>	<i>Assessed Value</i>	<i>General Obligation Bonded Debt</i>
-----	-----	-----	-----
2000	98,285	*	\$20,650,000
1999	96,983	301,906,381	21,885,000
1998	95,283	290,356,311	23,095,000
1997	94,364	283,432,831	24,620,000
1996	93,229	264,927,084	26,005,000
1995	91,972	231,805,371	20,075,000
1994	90,273	219,735,398	16,195,000
1993	88,111	208,990,197	10,365,000
1992	87,022	204,577,919	11,320,000
1991	85,709	201,103,509	12,695,000

(1) Estimates - Louisiana Dept. of Labor Research and Statistics Unit and 2000 Official U.S. Census.

=====

<i>Less Available Debt Service Fund</i>	<i>Net General Obligation Bonded Debt</i>	<i>Ratio of Net General Obligation Bonded Debt To Assessed Value</i>	<i>Net General Obligation Bonded Debt Per Capita</i>
\$2,484,297	\$18,165,703	*	\$185
2,182,109	19,702,891	6.5%	203
1,966,489	21,128,511	7.3%	222
1,964,867	22,655,133	8.0%	240
1,666,397	24,338,603	9.2%	261
1,912,524	18,162,476	7.8%	197
2,111,446	14,083,554	6.4%	156
1,631,640	8,733,360	4.2%	99
1,567,675	9,752,325	4.8%	112
1,646,145	11,048,855	5.5%	129

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Computation of Legal Debt Margin (Unaudited)

=====

As of June 30, 2000

Net Assessed Value	\$186,609,815 *
Plus: Exempt Property	<u>115,296,566 *</u>
Total Assessed Value	<u>301,906,381</u>
Debt Limit - Thirty-five percent of Assessed Value (1)	<u>105,667,233</u>
Amount of Debt Applicable to Debt Limit:	
Total Bonded Debt (2)	20,650,000
Less: Net Assets in Applicable Debt Service Funds	<u>2,484,297</u>
Total Amount of Debt Applicable to Debt Limit	<u>18,165,703</u>
Legal Debt Margin	<u>\$87,501,530</u>

\*Based on 1999 Tangipahoa Parish Tax Assessor (2000 not available)

(1) Legal debt limit of 35% of assessed value is established by Louisiana Revised Statute Title 39, Section 562.

(2) Computation of legal debt margin is calculated by using total bonded indebtedness of property tax bonds only, which excludes indebtedness of sales tax bonds.

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Computation of Direct and Overlapping Bonded Debt (Unaudited)**

As of June 30, 2000

	<u>Gross Debt Outstanding</u>	<u>Amount in Debt Service For Principal</u>	<u>Net Debt Outstanding</u>
<b>Overlapping Debt:</b>			
<b>Housing Authority</b>			
City of Hammond	\$457,357	\$0	\$469,805
Town of Independence	304,463	0	304,463
City of Ponchatoula	455,526	0	500,773
<b>Other Governmental Agencies</b>			
Parish Council	1,537,398	145,291	1,392,107
Sheriff of Tangipahoa Parish	1,370,000	40,530	1,329,470
Southeastern Louisiana University	3,018,000	1,746,035	1,271,965
<b>Special Districts</b>			
Consolidated Gravity Drainage District #1	0	0	0
Water Works District	9,119,044	557,355	8,561,689
Tangipahoa Parish Tourist & Film Commission	0	0	0
<b>Municipalities</b>			
City of Hammond	8,083,458	2,006,355	6,077,103
City of Ponchatoula	3,896,512	226,934	3,669,578
Town of Independence	1,611,343	73,941	1,537,402
Town of Kentwood	851,318	0	851,318
Village of Roseland	677,356	0	677,356
Village of Tickfaw	536,184	29,110	507,074
Village of Tangipahoa	0	0	0
<b>Hospital Districts</b>			
Hospital Service District #1 (North Oaks Regional Medical Center)	<u>57,810,977</u>	<u>9,501,435</u>	<u>48,309,542</u>
<b>Subtotal Overlapping Debt</b>	<b>89,728,936</b>	<b>14,326,986</b>	<b>75,459,645</b>
<b>Direct Debt:</b>			
Tangipahoa Parish School System	<u>20,650,000</u>	<u>2,484,297</u>	<u>18,165,703</u>
<b>Subtotal Direct Debt</b>	<b>20,650,000</b>	<b>2,484,297</b>	<b>18,165,703</b>
<b>Total Direct and Overlapping Debt</b>	<b><u>\$110,378,936</u></b>	<b><u>\$16,811,283</u></b>	<b><u>\$93,625,348</u></b>

Source: Annual Financial Report on file with Louisiana Legislative Auditors' Office

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Ratio of Debt Service Fund Annual Debt Service Expenditures to Total General Fund Expenditures and Revenues (Unaudited)

=====

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i>Debt Service Fund Principal Payments</i>	<i>Debt Service Fund Interest and Bank Charges</i>	<i>Debt Service Fund Total Debt Service</i>
2000	\$3,355,000	\$2,408,341	\$5,763,341
1999	3,325,000	2,434,821	5,759,821
1998	3,635,000	2,621,193	6,256,193
1997	3,512,500	3,115,740	6,628,240
1996	1,736,627	4,302,135	6,038,762
1995	1,488,978	3,927,139	5,416,117
1994	1,927,890	3,204,714	5,132,604
1993	2,643,916	3,111,113	5,755,029
1992	2,653,203	3,442,643	6,095,846
1991	2,521,962	3,509,577	6,031,539

=====

<b>Total General Fund Expenditures</b>	<b>Ratio of Debt Service Fund Debt Service to General Fund Expenditures</b>	<b>Total General Fund Revenues</b>	<b>Ratio of Debt Service Fund Debt Service to General Fund Revenues</b>
\$74,379,028	7.7%	\$78,185,143	7.4%
72,751,042	7.9%	76,890,797	7.5%
64,749,246	9.7%	68,800,985	9.1%
59,458,793	11.1%	62,741,698	10.6%
55,017,359	11.0%	55,952,772	10.8%
53,467,844	10.1%	54,089,121	10.0%
50,093,327	10.2%	50,528,009	10.2%
47,438,165	12.1%	46,924,992	12.3%
44,990,723	13.5%	44,941,795	13.6%
43,442,022	13.9%	42,405,110	14.2%

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Demographic Statistics (Unaudited)**

=====

**Last Ten Fiscal Years**

<b>(1) Fiscal Year</b>	<b>(2) Population</b>	<b>(2) Per Capita Income</b>	<b>(2) Median Age</b>	<b>(3) Public Enrollment</b>	<b>(2) Non-Public Enrollment</b>	<b>(2) Unemployment Rate</b>
2000	98,285	\$17,466	30.1	18,557	2,085	6.6%
1999	96,983	16,393	30.1	18,546	2,230	8.0%
1998	95,283	16,333	30.6	18,667	2,199	9.7%
1997	94,364	16,333	30.6	18,209	2,393	10.0%
1996	93,229	15,928	30.6	17,971	2,393	11.5%
1995	91,972	15,545	30.5	17,830	2,322	11.3%
1994	90,273	14,566	30.5	17,845	2,338	12.8%
1993	88,111	13,638	30.3	17,583	2,225	11.5%
1992	87,022	12,978	30.2	17,640	2,097	12.2%
1991	85,709	12,169	30.1	17,178	2,059	12.6%

(1) All information is parish-wide, 2000 Official U.S. Census - Population

(2) Louisiana Department of Labor - Research & Statistics Unit

(3) Louisiana School Directors, published by Louisiana Department of Education

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

State Support and Local Support of General Fund per Student (Unaudited)

=====

Last Ten Fiscal Years

<i>Fiscal Year</i>	<i># of Students</i>	<i>State Support</i>	<i>State Support Per Student</i>	<i>Total General Fund Student Expenditures</i>	<i>Total Cost Per Student</i>	<i>Local Support Per Student</i>
2000	18,557	\$63,966,100	\$3,447	\$74,379,028	\$4,008	\$759
1999	18,546	61,944,533	3,340	72,751,042	3,923	533
1998	18,667	57,728,793	3,093	64,749,246	3,469	536
1997	18,209	52,407,338	2,878	59,458,793	3,265	536
1996	17,971	46,153,409	2,568	55,017,359	3,061	488
1995	17,830	45,131,264	2,531	53,467,844	2,999	440
1994	17,845	42,546,398	2,384	50,093,327	2,807	408
1993	17,583	39,708,974	2,258	47,438,165	2,698	383
1992	17,640	38,183,861	2,165	44,990,723	2,550	389
1991	17,178	35,880,472	2,089	43,442,022	2,529	375

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Construction and Bank Deposits (Unaudited)**

**Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>(1) Commercial Construction</b>		<b>(1) Residential Construction</b>		<b>(2) Bank Deposits</b>
	<b>Number of Permits</b>	<b>Value</b>	<b>Number of Permits</b>	<b>Value</b>	
2000	51	7,222,000	468	\$45,924,050	\$708,934,000
1999	47	8,527,000	436	42,502,550	721,401,720
1998	54	7,635,727	592	33,826,700	693,655,500
1997	54	7,635,727	592	33,826,700	693,655,500
1996	38	46,502,000	621	39,032,245	665,318,000
1995	34	3,985,000	490	29,657,340	527,475,000
1994	117	8,519,234	503	30,218,261	517,213,000
1993	116	2,785,600	393	23,383,200	506,395,000
1992	157	9,623,540	366	20,485,548	506,381,000
1991	70	4,227,750	427	10,356,491	483,592,000

(1) Source: Tangipahoa Parish Government's Building Inspectors and Clerks

(2) Source: FDIC

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Principal Taxpayers (Unaudited)**

=====

**For the Year Ended December 31, 2000**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2000 Assessed Valuation</u>	<u>Tax Levied</u>	<u>Percentage of Total Assessed Valuation</u>
Bellsouth Telecommunication	Utility - Telephone	\$10,227,528 *	\$866,164 *	8.5%
Entergy	Utility - Electric	9,871,620 *	910,778 *	9.2%
Winn Dixie Sunbelt Dix Properties Corp.	Warehouse	7,373,508 *	485,044 *	6.6%
Delchamps, Inc.	Warehouse	4,684,685 *	326,746 *	7.0%
OhioCubo, Inc. Super Valu, Inc.	Warehouse	3,741,234 *	355,155 *	9.5%
Florida Gas Transmission Co.	Utility - Gas	2,387,590 *	197,519 *	8.3%
Deposit Guaranty	Financial Institution	3,162,030 *	216,636 *	6.9%
First Guaranty Bank	Financial Institution	2,959,270 *	210,963 *	7.1%
Illinois Central Railroad Co.	Transportation	1,997,160 *	156,335 *	7.8%
Hancock Bank of Louisiana	Financial Institution	2,283,905 *	152,525 *	6.7%
<b>TOTAL</b>		<u>\$48,688,530</u>	<u>\$3,877,865</u>	<u>8.0%</u>

\*Based on 1999 Tangipahoa Parish Tax Assessor (2000 information not available)

Source: Tangipahoa Parish Tax Assessor's Office

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Summary of Compensation Paid to School System Board Members (Unaudited)**

=====

**For the Fiscal Year Ended June 30, 2000**

(4) Board Members	(1) (2) Compensation	(3) Travel Reimbursement
-----	-----	-----
Tony Paul Ardillo, Jr.	\$10,200	\$1,170
Enos Bailey	10,200	1,896
Carl Bardwell	9,600	1,845
Robert Caves	9,600	0
Maxine Dixon	9,600	2,342
Leroy Hart	9,600	0
Al Link	9,600	497
James Richardson	9,600	2,083
Donnie Williams	9,600	0
	-----	-----
	<u>\$87,600</u>	<u>\$9,833</u>

(1) Total compensation per member is \$800 per month.

(2) President of School System Board receives \$900 per month in total compensation.  
The President serves a twelve-month term from January through December.

(3) Board members are permitted to be reimbursed for travel expenditures up to \$2,000 per year. A majority of the board may approve travel over this limit.

(4) Board Members elected to serve January 1, 1999 through December 31, 2002

**TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA**

**Miscellaneous Statistical Data (Unaudited)**

=====

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

Year of Incorporation:	1877
Form of Government	President/School System
Area of Parish	800 Square Miles
Regular School Days	182
Number of Public Schools	
K - 8	27
High Schools	8
Total	<u>35</u>
Public School Enrollment	
Kindergarten	1,498
1 - 8	11,211
High Schools	5,413
Special Education	435
Total	<u>18,557</u>

<u>Degree</u>	<u># of Teachers</u>	<u>% of Total</u>
Bachelor's Degree	720	62.1%
Master's Degree	253	21.8%
Master's + 30	157	13.5%
Education Specialist	26	2.2%
Doctorate	4	0.3%
Total	<u>1,160</u>	<u>100.0%</u>

<u>Years of Experience</u>	<u># of Teachers</u>	<u>% of Total</u>
0 - 4	247	21.3%
5 - 9	212	18.3%
10 - 14	162	14.0%
15 - 19	144	12.4%
20 - 24	153	13.2%
25 and over	242	20.9%
Total	<u>1,160</u>	<u>100.0%</u>

TANGIPAHOA PARISH SCHOOL SYSTEM - AMITE, LOUISIANA

Ten Largest Employers - Parish Wide (Unaudited)

For the Fiscal Year Ended June 30, 2000

<i>(1)</i> <i>Company Name</i>	<i>Type of Business</i>
Tangipahoa Parish School System	Education - Public Schools
North Oaks Medical Center	Healthcare Facility
Southeastern Louisiana University	Education - University
Winn Dixie Louisiana, Inc.	Food Distributor
Hammond Developmental Center	Education - Special
Walmart Stores, Inc.	Retail
Sanderson Farms, Inc. (Processing Division)	Chicken Processing
Lallie Kemp Charity Hospital	Healthcare Facility
Tangipahoa Parish Sheriff Dept.	Law Enforcement
Supervalu Holdings Inc.	Supermarket Chain

(1) Source: Louisiana Department of Labor

(2) Companies are listed in order by size, the largest employer first

**TANGIPAOA PARISH SCHOOL  
SYSTEM, AMITE, LOUISIANA**

**SINGLE AUDIT REPORTS**

**AS OF AND FOR THE YEAR  
ENDED JUNE 30, 2000**

**REPORTS OF HENDER & CO.**

**A PROFESSIONAL ACCOUNTING  
CORPORATION**

## CONTENTS

	<u>Page</u>
Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With <i>Government Auditing Standards</i> .....	3
Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133.....	4
Schedule Of Expenditures Of Federal Awards.....	6
Notes To the Schedule of Expenditures Of Federal Awards.....	7
Schedule Of Findings And Questioned Costs/Corrective Action Plan.....	8



# HENDER & CO.

*A Professional Accounting Corporation*

---

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

To the Members of the  
Tangipahoa Parish School System  
Amite, Louisiana

We have audited the general purpose financial statements of Tangipahoa Parish School System (School System) as of and for the year ended June 30, 2000, and have issued our report thereon dated November 3, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the School System's general purpose 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 School System'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.

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

*Hender & Co.*

November 3, 2000  
Baton Rouge, Louisiana



# HENDER & CO.

*A Professional Accounting Corporation*

---

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

To the Members of the  
Tangipahoa Parish School System  
Amite, Louisiana

### **Compliance**

We have audited the compliance of the Tangipahoa Parish School System (School System) 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, 2000. The School System'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 are the responsibility of the School System's management. Our responsibility is to express an opinion on the School System's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *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 System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School System's compliance with those requirements.

In our opinion, the School System 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, 2000.

### **Internal Control Over Compliance**

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

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

**Schedule of Expenditures of Federal Awards**

We have audited the general-purpose financial statements of the School System as of and for the year ended June 30, 2000, and have issued our report thereon dated November 3, 2000. 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 is presented for purposes of additional analysis as required by OMB Circular A-133 and is not required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

*Hendrix & Co.*

November 3, 2000  
Baton Rouge, Louisiana

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

=====

**FOR THE YEAR ENDED JUNE 30, 2000**

FEDERAL GRANTOR\ PASS-THROUGH GRANTOR\ PROGRAM NAME	CFDA NUMBER	PROGRAM EXPENDITURES
<u>United States Department of Agriculture:</u>		
Passed Through Louisiana Department of Education		
National School Lunch Program	10.555	\$3,252,440
School Breakfast Program	10.553	762,918
Passed Through Louisiana Department of Agriculture:		
Food Distribution Program	10.550	342,256
Total United States Department of Agriculture		<u>\$4,357,614</u>
<u>United States Department of Education:</u>		
Passed Through Louisiana Department of Education:		
Educationally Deprived Children -		
Local Agencies (Title 1)	84.010	\$4,816,860
Migrant Education - Basic State Formula Block Program	84.011	266,572
Vocational Education - Various Basic Grants to State	84.048	300,453
Handicapped Preschool and School Programs (P.L. 94-142)	84.027	1,810,084
Improving School Programs (Title VI)	84.298	809,168
Special Education - Extension Preschool Application	84.173	398,151
Strengthening Skills of Teachers (EESA Title II)	84.164	139,684
Drug - Free Schools	84.186A	102,053
Adult Education	84.002	99,503
Goals 2000	84.276	151,277
Literacy Challenge	84.318X	240,735
Total United States Department of Education		<u>9,134,540</u>
<u>United States Department of Labor:</u>		
Passed Through Louisiana Department of Labor:		
Workforce Investment Act	17.255	6,756,635
School to Work	17.249	49,736
Total United States Department of Labor		<u>6,806,371</u>
Total All Federal Program Expenditures		<u>\$20,298,525</u>

*see accompanying notes to schedule of expenditures of federal awards*

**TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

=====

**FOR THE YEAR ENDED JUNE 30, 2000**

**NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the Tangipahoa Parish School System (School System), Amite, Louisiana. The School System's reporting entity is defined in note 1 of the School System's general-purpose financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies are included on the schedule.

**NOTE 2 - BASIS OF ACCOUNTING**

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting which is described in note 1 of the School System's general-purpose financial statements.

**NOTE 3 - RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS**

Federal award revenues are reported in the School System's general-purpose financial statements as follows:

	<u><i>Federal Sources</i></u>
General Fund	\$126,078
Special Revenue Funds	<u>20,172,447</u>
Total	<u>\$20,298,525</u>

**NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Amounts reported in the accompanying schedule agree with the amounts in the related federal financial reports except for changes made to reflect amounts in accordance with generally accepted accounting principles.

**NOTE 5 - MAJOR FEDERAL AWARDS**

The dollar threshold of \$608,956 was used to distinguish between Type A and Type B federal programs. For those funds that have matching revenues and state funding, federal expenditures were determined by deducting matching revenues from total expenditures.

**NOTE 6 - NONCASH PROGRAMS**

The commodities received, which are noncash revenues, are valued using prices provided by the United States Department of Agriculture.

TANGIPAHOA PARISH SCHOOL SYSTEM, AMITE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS/CORRECTIVE ACTION PLANS

=====

FOR THE YEAR ENDED JUNE 30, 2000

(1) **Summary of Auditor's Results:**

- (a) The type of report issued on the financial statements:  
unqualified opinion
- (b) Reportable conditions on internal control were disclosed by the audit of the Financial Statements: no Material Weaknesses: no
- (c) Noncompliance which is material to the financial statements: no
- (d) Reportable conditions on internal control over major programs: no Material Weaknesses: no
- (e) The type of report issued on compliance for major programs:  
unqualified opinion
- (f) Any audit findings which are required to be reported under section .510 (a) of OMB Circular A-133: no
- (g) Major Programs:
  - Workforce Investment Act (CFDA Number 17.255)
  - Improving School Programs (Title VI) (CFDA Number 84.298)
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$608,956
- (i) Auditee qualified as a low-risk auditee under Section .530 of OMB Circular A-133: yes

(2) **Findings Relating to Financial Statements Reported in Accordance with Government Auditing Standards:**

None

(3) **Findings and Questioned Costs Relating to Federal Awards:**

None