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TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA

GENERAL PURPOSE FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2003

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

Release Date 2-11-04

TENSAS PARISH SCHOOL BOARD
TABLE OF CONTENTS
JUNE 30, 2003

	<u>Page</u>
Independent Auditor's Report	1
Combined Balance Sheet-All 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 and Actual - All Government Fund Types	6-9
Notes To Financial Statements	10-18
Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting	19-20
Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	21-22
Schedule of Expenditures of Federal Awards	23
Notes to the Schedule of Expenditures of Federal Awards	24
Schedule of Findings and Questioned Costs	25-26
Summary Schedule of Prior Year Findings	27
Supplemental Schedules	28-32
Management Letter	33
Other Information	
Independent Accountant's Report on Applying Agreed upon Procedures Schedules	34-36
Schedules	37-46

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INDEPENDENT AUDITOR'S REPORT

To the Board Members
Tensas Parish School Board
St. Joseph, Louisiana

We have audited the accompanying general-purpose financial statements of the Tensas Parish School Board, as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of the Tensas Parish School Board's, management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 Tensas Parish School Board, as of June 30, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated January 22, 2004, on our consideration of the Tensas Parish School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the general-purpose financial statements. Also, the supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information 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.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
January 22, 2004

TENSAS PARISH SCHOOL BOARD
COMBINED BALANCE SHEETS - ALL TYPES AND ACCOUNT GROUPS
JUNE 30, 2003

	<u>Governmental Fund Types</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>
<u>ASSETS AND OTHER DEBITS</u>			
Cash	694,367	378,661	9,789
Investments	0	0	0
Receivables	362,838	116,561	0
Due From Other Funds	106,246	6,413	0
Prepaid Expenses	16,007	0	0
Inventory, at cost	0	17,560	0
Land	0	0	0
Buildings	0	0	0
Furniture and Equipment	0	0	0
Amount Available for Debt Service	0	0	0
Amount to be provided for retirement of general long-term obligations	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL ASSETS AND OTHER DEBITS</u>	<u>1,179,458</u>	<u>519,195</u>	<u>9,789</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Accounts Payable	32,730	181,543	0
Accrued Payroll and Payroll Taxes	0	0	0
Due to Other Funds	479,934	112,659	0
Deferred Revenue	5,000	0	0
School Activity Funds	0	0	0
Compensated Absences Payable	0	0	0
Certificates of Indebtedness	0	0	0
Deferred Compensation Benefits	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL LIABILITIES</u>	517,664	294,202	0
Fund Equity:			
Investment in General Fixed Assets	0	0	0
Reserved for Debt Service	0	0	9,789
Unreserved - Undesignated	661,794	174,993	0
Restricted	<u>0</u>	<u>50,000</u>	<u>0</u>
<u>TOTAL FUND EQUITY</u>	<u>661,794</u>	<u>224,993</u>	<u>9,789</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>1,179,458</u>	<u>519,195</u>	<u>9,789</u>

See Notes to Financial Statements

Fiduciary Fund Types			Account Groups		Total (Memorandum Only)	
Trust And Agency Fund	Agency- School Activity Fund	Agency- Payroll Fund	General Fixed Assets	General Long-Term Obligations	2003	2002
0	36,603	212,425	0	0	1,331,845	1,537,955
73,822	0	0	0	0	73,822	67,480
0	0	0	0	0	479,399	523,138
0	0	479,934	0	0	592,593	733,135
0	0	0	0	0	16,007	0
0	0	0	0	0	17,560	18,361
0	0	0	309,540	0	309,540	309,540
0	0	0	4,730,382	0	4,730,382	4,383,893
0	0	0	4,315,654	0	4,315,654	4,091,062
0	0	0	0	9,789	9,789	9,968
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>713,958</u>	<u>713,958</u>	<u>468,799</u>
<u>73,822</u>	<u>36,603</u>	<u>692,359</u>	<u>9,355,576</u>	<u>723,747</u>	<u>12,590,549</u>	<u>12,143,331</u>
0	0	0	0	0	214,273	114,757
0	0	692,359	0	0	692,359	869,173
0	0	0	0	0	592,593	733,135
0	0	0	0	0	5,000	0
0	36,603	0	0	0	36,603	40,320
0	0	0	0	287,747	287,747	241,767
0	0	0	0	436,000	436,000	237,000
<u>73,822</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>73,822</u>	<u>68,261</u>
73,822	36,603	692,359	0	723,747	2,338,397	2,304,413
0	0	0	9,355,576	0	9,355,576	8,784,495
0	0	0	0	0	9,789	9,968
0	0	0	0	0	836,787	994,455
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>9,355,576</u>	<u>0</u>	<u>10,252,152</u>	<u>9,838,918</u>
<u>73,822</u>	<u>36,603</u>	<u>692,359</u>	<u>9,355,576</u>	<u>723,747</u>	<u>12,590,549</u>	<u>12,143,331</u>

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2003

	General Fund	Special Revenue Funds	Debt Service Fund	Total (Memorandum Only)	
				2003	2002
REVENUES					
Local Sources:					
Taxes:					
Ad Valorem Taxes	1,181,850	0	0	1,181,850	1,203,520
Sales and Use	0	586,831	0	586,831	564,401
1% Collected by Sheriff	42,936	0	0	42,936	34,786
Rentals, leases and royalties	13,982	0	0	13,982	12,915
Interest Income	11,062	2,915	529	14,506	20,875
Other	238,262	200,819	0	439,081	353,636
State Sources:					
Unrestricted grants-in-aid	4,239,439	0	0	4,239,439	4,347,816
State Revenue Sharing	30,439	0	0	30,439	30,257
Restricted grants-in-aid	462,482	0	0	462,482	355,339
Federal Sources:					
Restricted grants-in-aid-Subgrants	<u>1,048,530</u>	<u>2,039,512</u>	<u>0</u>	<u>3,088,042</u>	<u>3,057,369</u>
TOTAL REVENUES	<u>7,268,982</u>	<u>2,830,077</u>	<u>529</u>	<u>10,099,588</u>	<u>9,980,914</u>
EXPENDITURES					
Instruction:					
Regular Programs	2,266,730	227,820	0	2,494,550	2,565,245
Special Programs	1,647,449	1,172,978	0	2,820,427	2,506,327
Adult and Continuing Education	819	0	0	819	108,157
Support Services:					
Support Programs for Pupils	344,719	199,687	0	544,406	517,205
Instructional Staff Support Programs	807,472	384,089	0	1,191,561	1,078,680
General Administration Programs	234,372	159,171	0	393,543	350,043
School Administration Service Programs	405,784	0	0	405,784	374,901
Business Services Programs	153,373	8,516	0	161,889	177,266
Operation and Maintenance of Plant	720,292	132,157	0	852,449	834,358
Pupil Transportation Services	502,235	28,920	0	531,155	529,595
Other Support Services	74,626	527,683	0	602,309	609,560
Community Service Program	1,200	0	0	1,200	1,200
Facility Acquisition & Construction	217,834	0	224,274	442,108	40,636
Debt Service:					
Principal Retirement	0	0	25,000	25,000	23,000
Interest and Paying Agent Fees	<u>0</u>	<u>0</u>	<u>14,235</u>	<u>14,235</u>	<u>14,788</u>
TOTAL EXPENDITURES	<u>7,376,905</u>	<u>2,841,021</u>	<u>263,509</u>	<u>10,481,435</u>	<u>9,730,961</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	(107,923)	(10,944)	(262,980)	(381,847)	249,953

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
COMBINED STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES-ALL GOVERNMENTAL FUND TYPES-CONTINUED
YEAR ENDED JUNE 30, 2003

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Total (Memorandum Only)</u>	
				<u>2003</u>	<u>2002</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	18,901	51,600	38,801	109,302	98,921
Operating transfers (Out)	(83,988)	(25,314)	0	(109,302)	(98,921)
Proceeds - Certificates of Indebtedness	<u>0</u>	<u>0</u>	<u>224,000</u>	<u>224,000</u>	<u>0</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>(65,087)</u>	<u>26,286</u>	<u>262,801</u>	<u>224,000</u>	<u>0</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>					
	(173,010)	15,342	(179)	(157,847)	249,953
<u>FUND BALANCES - JULY 1, 2002</u>	<u>834,804</u>	<u>209,651</u>	<u>9,968</u>	<u>1,054,423</u>	<u>804,470</u>
<u>FUND BALANCES - JUNE 30, 2003</u>	<u>661,794</u>	<u>224,993</u>	<u>9,789</u>	<u>896,576</u>	<u>1,054,423</u>

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL ALL GOVERNMENT FUND TYPES
YEAR ENDED JUNE 30, 2003

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
<u>REVENUES</u>			
Local Sources:			
Taxes:			
Ad Valorem	1,194,918	1,181,850	(13,068)
Sales and Use	0	0	0
1% Collected by Sheriff	38,123	42,936	4,813
Other	29,715	30,439	724
Rentals, Leases, and Royalties	13,981	13,982	1
Interest Earnings	11,882	11,062	(820)
Other	151,050	238,262	87,212
State Sources:			
Unrestricted Grants-in-Aid	4,130,994	4,239,439	108,445
Restricted Grants-in-Aid	458,823	462,482	3,659
Federal Sources:			
Restricted Grants-in-Aid-Subgrants	<u>1,793,791</u>	<u>1,048,530</u>	<u>(745,261)</u>
<u>TOTAL REVENUES</u>	<u>7,823,277</u>	<u>7,268,982</u>	<u>(554,295)</u>
<u>EXPENDITURES</u>			
Instruction:			
Regular	2,373,334	2,266,730	106,604
Special	1,734,432	1,647,449	86,983
Adult and Continuing Education	11,030	819	10,211
Support Services:			
Support Programs for Pupils	377,306	344,719	32,587
Instructional Staff Support Programs	797,468	807,472	(10,004)
General Administration Programs	251,533	234,372	17,161
School Administration Service Programs	402,543	405,784	(3,241)
Business Service Programs	150,217	153,373	(3,156)
Operation and Maintenance of Plant	658,907	720,292	(61,385)
Pupil Transportation Services	504,505	502,235	2,270
Other Support Services	63,722	74,626	(10,904)
Community Services	1,200	1,200	0
Facility Acquisition & Construction	593,439	217,834	375,605
Debt Services:			
Principal Retirement	0	0	0
Interest and Paying Agent Fees	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	<u>7,919,636</u>	<u>7,376,905</u>	<u>542,731</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>			
<u>OVER EXPENDITURES</u>	(96,359)	(107,923)	(11,564)

See Notes to Financial Statements

<u>Special Revenue Funds</u>			<u>Debt Service Funds</u>		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
0	0	0	0	0	0
562,452	586,831	24,379	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
6,034	2,915	(3,119)	0	529	529
204,819	200,819	(4,000)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,029,861</u>	<u>2,039,512</u>	<u>9,651</u>	<u>0</u>	<u>0</u>	<u>0</u>
2,803,166	2,830,077	26,911	0	529	529
247,003	227,820	19,183	0	0	0
1,137,222	1,172,978	(35,756)	0	0	0
0	0	0	0	0	0
196,285	199,687	(3,402)	0	0	0
378,280	384,089	(5,809)	0	0	0
150,950	159,171	(8,221)	0	0	0
0	0	0	0	0	0
10,489	8,516	1,973	0	0	0
127,636	132,157	(4,521)	0	0	0
26,552	28,920	(2,368)	0	0	0
534,611	527,683	6,928	0	0	0
0	0	0	0	0	0
0	0	0	225,000	224,274	726
0	0	0	25,000	25,000	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>14,235</u>	<u>14,235</u>	<u>0</u>
<u>2,809,028</u>	<u>2,841,021</u>	<u>(31,993)</u>	<u>264,235</u>	<u>263,509</u>	<u>726</u>
(5,862)	(10,944)	(5,082)	(264,235)	(262,980)	1,255

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES-
BUDGET (GAAP BASIS) AND ACTUAL ALL GOVERNMENT FUND TYPES-CONTINUED
YEAR ENDED JUNE 30, 2003

	<u>General Fund</u>		Variance Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Other Financing Sources (Uses)			
Operating Transfers In	20,000	18,901	(1,099)
Operating Transfers Out	(100,000)	(83,988)	16,012
Proceeds - Certificates of Indebtedness	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	<u>(80,000)</u>	<u>(65,087)</u>	<u>14,913</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u> <u>AND OTHER SOURCES OVER EXPENDITURES</u> <u>AND OTHER USES</u>	(176,359)	(173,010)	3,349
<u>FUND BALANCES - JULY 1, 2002</u>	<u>834,804</u>	<u>834,804</u>	<u>0</u>
<u>FUND BALANCES - JUNE 30, 2003</u>	<u>658,445</u>	<u>661,794</u>	<u>3,349</u>

See Notes to Financial Statements

<u>Special Revenue Funds</u>			<u>Debt Service Funds</u>		
<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	Variance Favorable <u>(Unfavorable)</u>
14,622	51,600	36,978	38,801	38,801	0
(39,509)	(25,314)	14,195	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>224,000</u>	<u>224,000</u>	<u>0</u>
<u>(24,887)</u>	<u>26,286</u>	<u>51,173</u>	<u>262,801</u>	<u>262,801</u>	<u>0</u>
(30,749)	15,342	46,091	(1,434)	(179)	1,255
<u>209,651</u>	<u>209,651</u>	<u>0</u>	<u>9,968</u>	<u>9,968</u>	<u>0</u>
<u>178,902</u>	<u>224,993</u>	<u>46,091</u>	<u>8,534</u>	<u>9,789</u>	<u>1,255</u>

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The School Board operates four schools within the parish with a total enrollment of 906 pupils for the year ended June 30, 2003. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. Additionally, the School Board provides transportation and school food services for these students.

In April of 1984, the Financial Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards with respect to activities and transactions of state and local governmental entities. In November of 1984, the GASB issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local governments.

For financial reporting purposes, in conformance with GASB Codification Section 2100, the School Board includes all funds, account groups, activities, etcetera, that are within the oversight responsibilities of the School Board. Certain units of Local government over which the School Board exercise no oversight responsibility, such as the parish police jury, other independently elected parish officials, and municipalities, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the parish school board.

A. FUND ACCOUNTING

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

General Fund

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

Special Revenue Funds

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

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

Agency-Payroll Fund

The Payroll Fund is used to disperse payroll from one central fund. It is used to collect payroll from each fund and disperse it centrally.

Agency-School Activities Funds

The School Activity Funds are used to account for the operation of the individual school activities. Agency Funds are custodial in nature and do not involve measurement of results of operations.

Trust and Agency

This fund accounts for assets held by the School Board in a trustee or agency capacity. This fund is custodial in nature and does not involve measurement of results of operation.

B. FIXED ASSETS AND LONG-TERM OBLIGATION

The fixed assets used in governmental fund type operations of the School Board are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated historical cost if historical cost is not available. Less than fifteen percent of the School Board's total fixed assets were estimated by comparing the cost of similar items and making cost adjustments necessary to properly estimate the cost of the item the year it was acquired.

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

The account group is not a "fund". It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The government funds and agency funds are maintained on a cash basis of accounting. However, the governmental funds as reported in the accompanying financial statements have been converted to a modified accrual basis of accounting utilizing the following practices:

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Revenues

Ad valorem taxes and the related state revenue sharing (which is based on population and homestead in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, becoming due on November 15, of each year, and become delinquent on December 31.

The taxes are generally collected in December, January, February, of the fiscal year. State revenue sharing is included in unrestricted state grants.

Federal and state entitlements are recorded when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Sales tax revenues are recorded when collected by the School Board and the State of Louisiana.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except principal and interest on general long-term debt which is not recognized until due.

Other Financing Sources

Transfers between funds are not expected to be repaid, and are accounted for as other financing sources (uses).

D. INVENTORIES

Inventory acquisition in the General Fund is recorded in the expense account liability and charged as a current asset when not used at the end of the fiscal year. Minimum amounts of inventory are not maintained, therefore, equity reserves for inventory have not been established for the General Fund. The cost value of such inventories at June 30, 2003, were of an immaterial amount and, accordingly, were not recorded in these financial statements.

Inventories of the School Lunch Fund consist of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as an expense when consumed. All inventory items purchased are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned value based on information provided by the United State Department of Agriculture.

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. COMPENSATED ABSENCES

The School Board has the following policy related to sick leave:

All employees shall be entitled to a minimum of 10 days absence per year because of personal illness or other emergencies, without loss of pay. Such sick leave when not used in any year shall be accumulated to the credit of the employee without limitation. Upon retirement of any employee, or upon his/her death prior to retirement, the Board shall pay to such employee, or to his/her heirs, sick leave which has accrued to such employee, not to exceed 25 days of such unused sick leave.

Teachers and Bus Drivers shall be permitted to take up to ninety (90) days of extended sick leave in each six-year period of employment after all regular sick leave has been exhausted. Extended sick leave benefits are recorded as expenditures in the period in which they are paid.

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

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

All twelve month employees earn vacation time according to the number of years of service. Vacation time not taken during one fiscal year can be carried over to the next year but is limited to a maximum of five days.

At June 30, 2003, employees of the School Board have accumulated and vested \$287,747 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$42,512 is attributed to Federal program employees. This liability must be paid out of indirect costs.

F. TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW

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

G. BUDGETARY ACCOUNTING

Annually, the School Board adopts budgets on all governmental funds. The budgetary practice includes public notice of the proposed budget, public inspection of the proposed budget, and public hearing on the budgets. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments. Budgetary basis is the same as accounting basis. All appropriations lapse at year end. The original budget was amended and approved in June 2003. These amendments are reflected in these financial statements.

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

H. ENCUMBRANCES

Encumbrance accounting, under which purchases are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

I. ALLOWANCE FOR BAD DEBTS

Management feels that all receivables at June 30, 2003 are fully collectible and has set the allowance for bad debts at zero.

NOTE 2 - CASH

For the purpose of these financial statements, the School Board considers cash and cash equivalent to be amounts held in demand deposits, interest bearing demand deposits, and time deposits.

Under state law, the School Board may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The School Board may invest in United State bonds, treasury notes, or certificate and time deposits of state banks organized under Louisiana law and National Banks having principal offices in Louisiana. At June 30, 2003, the School Board had cash and cash equivalents (book balance) totaling \$1,331,845 as follows:

Demand Deposits \$1,331,845

Cash is classified into three categories to give an indication of the level of risk assumed at year-end. Category 1 includes investments insured or registered or securities which are held by the School Board or its agent in the School Board's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the bank or agent in the School Board's name. Category 3 includes uninsured or unregistered investments with the securities held by the bank or agent, not in the School Board's name, but pledged to the School Board.

The carrying amount of the School Board's deposits with the financial institutions was \$1,858,329 and the book balance was \$1,331,845. The bank balance is categorized as follows:

	Category		
	1	2	3
Cash	240,756	1,617,573	0

NOTE 3 - RECEIVABLES

The receivables of \$479,399 at June 30, 2003 are as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
State of Louisiana	287,821	116,561	404,382
Other	<u>75,017</u>	<u>0</u>	<u>75,017</u>
Total	<u>362,838</u>	<u>116,561</u>	<u>479,399</u>

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 4 - PAYABLES AND ACCRUED EXPENSE

The payables of \$906,632 at June 30, 2003, are as follows:

	<u>General</u> <u>Fund</u>	<u>Special</u> <u>Revenue</u> <u>Funds</u>	<u>Payroll</u> <u>Trust</u> <u>Fund</u>	<u>Total</u>
Accounts Payable	32,730	181,543	0	214,273
Due State of La.	0	0	0	0
Accrued Payroll and Taxes	0	0	692,359	692,359
Total	<u>32,730</u>	<u>181,543</u>	<u>692,359</u>	<u>906,632</u>

NOTE 5 - FIXED ASSETS

The changes in general fixed assets for the year ending June 30, 2003 are as follows:

	<u>Land</u>	<u>Buildings</u>	<u>Furniture</u> <u>and</u> <u>Fixtures</u>	<u>Total</u>
Balance at June 30, 2002	309,540	4,383,893	4,091,062	8,784,495
Additions	0	346,489	225,897	572,386
Deletions (Adjustments)	0	0	1,305	1,305
Balance at June 30, 2003	<u>309,540</u>	<u>4,730,382</u>	<u>4,315,654</u>	<u>9,355,576</u>

NOTE 6 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the 2003 tax rolls:

	<u>Authorized</u>	<u>Levied</u>
Parish wide Taxes		
Constitutional	4.09	4.09
Maintenance Tax	6.60	6.60
District 3 Parishwide	10.38	10.38
District 3, Special Maintenance	10.38	10.38
Total	<u>31.45</u>	<u>31.45</u>

NOTE 7 - PENSION PLANS

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

Benefits of the System are funded by employee and employer contributions. The contribution rates are established by state law as follows:

	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers Retirement System-Regular	8.00%	13.1%
Louisiana Teachers Retirement System-Plan A	9.10%	13.1%
Louisiana School Employees Retirement System	7.5%	0.00%

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 7 - PENSION PLANS - CONTINUED

The School Board accrues pension expenditures in the period in which salaries are earned, based on gross salary and contribution rates established for each system. The pension costs for the year ended June 30, 2003 are:

	<u>Employee</u>	<u>Employer</u>	<u>Total</u>
Louisiana Teachers Retirement System-Regular	320,497	482,556	803,053
Louisiana Teachers Retirement System-Plan A	4,907	7,068	11,975
Louisiana School Employees Retirement System	<u>30,909</u>	<u>0</u>	<u>30,909</u>
	<u>356,313</u>	<u>489,624</u>	<u>845,937</u>

The School Board's payroll covered by the systems for the year ended June 30, 2003 was:

Louisiana Teachers Retirement System-Regular	4,004,903		
Louisiana Teachers Retirement System-Plan A	54,658		
Louisiana School Employees Retirement System	412,709		
 Trend Information:	<u>2003</u>	<u>2002</u>	<u>2001</u>
Louisiana Teachers Retirement System-Regular			
Employee	320,497	321,019	301,806
Employer	<u>482,556</u>	<u>518,954</u>	<u>529,331</u>
Total Statutorily Required Contributions	<u>803,053</u>	<u>839,973</u>	<u>831,137</u>
 Louisiana Teachers Retirement System-Plan A			
Employee	4,907	4,771	4,991
Employer	<u>7,068</u>	<u>7,028</u>	<u>7,905</u>
Total Statutorily Required Contributions	<u>11,975</u>	<u>11,799</u>	<u>12,896</u>
 Louisiana School Employees Retirement System			
Employee	30,909	26,609	25,489
Employer	<u>0</u>	<u>0</u>	<u>0</u>
Total Statutorily Required Contributions	<u>30,909</u>	<u>26,609</u>	<u>25,489</u>

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above list plans.

NOTE 8 - CHANGES IN LONG - TERM DEBT

The following is a summary of indebtedness and compensated absences payable transactions for the School Board for the year ended June 30, 2003:

	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance at June 30, 2002	237,000	241,767	478,767
Additions	224,000	98,701	322,701
Reductions	<u>25,000</u>	<u>52,721</u>	<u>77,721</u>
Balance at June 30, 2003	<u>436,000</u>	<u>287,747</u>	<u>723,747</u>

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 8 - CHANGES IN LONG-TERM DEBT - CONTINUED

Certificate of Indebtedness

The Board incurred debt through Certificates of Indebtedness Series 2001 of \$260,000 and Series 2002 of \$224,000 to provide funds to acquire, construct and improve public school buildings. The Series 2001 Certificates bear interest at 5.25%. The Series 2002 Certificates bear interest at 4.15% except \$32,000 which is financed non-interest bearing with the Louisiana Public Facilities Authority. Interest is payable on March 1 and September 1 of each year. The Certificates will mature serially on March 1 of each year.

The annual requirements to amortize the outstanding debt as of June 30, 2003 including interest payments are as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Principal</u> <u>Payments</u>	<u>Interest</u>	<u>Total</u>
2004	54,000	19,109	73,109
2005	57,000	16,593	73,593
2006	60,000	14,014	74,014
2007	62,000	11,827	73,827
2008	64,000	9,546	73,546
2009	68,000	6,539	74,539
2010	<u>71,000</u>	<u>3,343</u>	<u>74,343</u>
	<u>436,000</u>	<u>80,971</u>	<u>516,971</u>

The interest and certificates are payable at Tensas State Bank, Cross Keys Bank and Louisiana Public Facilities Authority, paying agents.

Pursuant to a parish wide election held April 15, 2000, the School Board is authorized to levy a special tax for the years 2000-2009. The tax rate for 2003 was 10.38 mills.

An amount of the annual tax sufficient to pay principal and interest due in each year will be set aside in a separate and special sinking fund account. At June 30, 2003, \$9,789 had been accumulated in the debt service fund for future debt requirements.

NOTE 9 - FEDERAL GRANTS

The School Board participates in a number of federally assisted grant programs. These programs are subjected to program compliance audits by the grantors. Audits of prior years have been conducted and no exceptions or disallowances were made. Based on prior experience, the School Board management feels that disallowances, if any, for the fiscal year ending June 30, 2003, would be immaterial.

TENSAS PARISH SCHOOL BOARD
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2003

NOTE 10 - INTERFUND RECEIVABLE AND PAYABLE BALANCES

	June 30, 2003 <u>Interfund Receivables</u>	June 30, 2003 <u>Interfund Payables</u>
General Fund	106,246	479,934
Child Nutrition Fund	6,413	0
Payroll Fund	479,934	0
Title I	0	70,127
Title II	0	16,600
Sales Tax Fund	0	25,314
Title V	0	618
	<u>592,593</u>	<u>592,593</u>

NOTE 11 - INVESTMENTS

This is the account value at June 30, 2003 in the deferred compensation program (457) held at Nationwide Retirement Solutions, Inc. (formerly PEBSCO). Employees who do not qualify for either of the two statewide retirement systems (due to the number of hours worked) contribute to this plan through payroll withholdings in lieu of social security and medicare. The School Board does not match any of the employee contributions.

NOTE 12 - POST EMPLOYMENT BENEFITS

All full-time employees of the School Board may at their option participate in the state's group health and life insurance program. Upon retirement, the employee may continue his coverage with the same benefits payable to active employees. The School Board's portion of the postretirement benefit for health and life insurance is funded on a pay-as-you-go basis.

During the year ended June 30, 2003, the School Board recognized estimated expenditures for postretirement health and life benefits as follows:

	<u>Average Number of Estimated Participants</u>	<u>Amount</u>
Health and Life	80	437,004

NOTE 13 - LITIGATION

The School Board is a defendant in two longstanding desegregation lawsuits. The ultimate outcome of this litigation is uncertain. However, management and legal counsel are of the opinion that any resulting unfavorable outcomes would have minimal, if any, adverse economic impact on the School Board.

The School Board is a defendant in a lawsuit alleging inappropriate behavior of a student. The Board's legal council feels that it is unlikely of judgment in favor of the plaintiff. However, in the event judgment is in favor of the plaintiff the damages would be minimal and covered by the Board's insurance carrier.

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

To the Board Members
Tensas Parish School Board
St. Joseph, Louisiana

We have audited the general-purpose financial statements of the Tensas Parish School Board, as of and for the year ended June 30, 2003, and have issued our report thereon dated January 22, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Tensas Parish School Board'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 instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs as item 2003-1, 2003-2, and 2003-3.

We noted an immaterial instance of noncompliance that we have reported to management of the Tensas Parish School Board in a separate letter dated January 22, 2004.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tensas Parish School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Tensas Parish School Board's ability to record, process, summarize and report financial data consistent with the assertions of management in the general-purpose financial statements. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 2003-1, 2003-2, and 2003-3.

We noted a matter involving the internal control over financial reporting that we have reported to management of the Tensas Parish School Board in a separate letter dated January 22, 2004.

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 general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above we consider item 2003-2 and 2003-3 to be material weakness.

This report is intended solely for the information and use of management of the School Board, the Department of Education, the Legislative Auditor of Louisiana, federal awarding agencies, and pass through entities and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
January 22, 2004

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

To the Board Members
Tensas Parish School Board
St. Joseph, Louisiana

Compliance

We have audited the compliance of the Tensas Parish School Board with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2003. The Tensas Parish School Board's major federal programs are identified in the schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Tensas Parish School Board's management. Our responsibility is to express an opinion on the Tensas Parish School Board's compliance based on our audit.

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

As described in item 2003-02 in the accompanying schedule of findings and questioned costs, the Tensas Parish School Board did not comply with requirements that are applicable to its Head Start Program. Compliance with such requirements is necessary, in our opinion, for the Tensas Parish School Board to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Tensas Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

Internal Control Over Compliance

The management of the Tensas Parish School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Tensas Parish School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order

to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Tensas Parish School Board's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 2003-02.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with the applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is a material weakness.

This report is intended solely for the information and use of management of the School Board, the Department of Education, the Legislative Auditor of Louisiana, federal awarding agencies, and pass through entities and is not intended to be, and should not be, used by anyone other than the specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell
January 22, 2004

TENSAS PARISH SCHOOL BOARD
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003

<u>FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>PASS THROUGH ENTITY IDENTIFICATION NUMBER</u>	<u>EXPEN- DITURES</u>
<u>United States Department of Agriculture:</u>			
Food and Nutrition Services:			
Passed Through State Department of Education:			
*National School Lunch Program	10.555	N/A	294,583
*School Breakfast Program	10.553	N/A	127,682
Passed Through State Department of Agriculture:			
Food Distribution Program	10.550	N/A	<u>35,603</u>
<u>TOTAL UNITED STATES DEPARTMENT OF AGRICULTURE</u>			<u>457,868</u>
<u>United States Department of Education:</u>			
Passed Through State Department of Education:			
Educationally Deprived Children:			
*Title I	84.010	03-IASA-TI-54	692,187
Migrant Education	84.011	03-IASA-MI-54	25,840
Title II	84.281	03-IASA-50-54	100,312
Title V	84-298A	03-IASA-80-54	8,335
Title VI	84.298	03-IASA-01-54-CSR	107,809
Vocational Education	84.048	03-02-54	28,361
Special Education:			
Idea - Part B/ C/O	84.027	03-BI-54	132,507
Idea - Preschool	84.173	03-PI-54	17,542
Adult Education	84.002	03-44-54	1,765
*Learn - Prof. Development	84.276	03-2801-LI-54	521,741
Drug Free	84.186	03-70-54	7,011
Technology Challenge	84.303A	N/A	1,146
Enhancing Education Through Technologies	84.318	03-280149-54	18,230
Reading Excellence Act	84.338	03-RI-54	98,767
Adult Education/Find Work	93.558	N/A	35,606
Youth Opportunity Initiative	17.263	AZ101390060	16,369
A2K C/O 2003	84.303A	R303A980332	121,608
School Renovation	84.652A	03-SG-54	122,215
Rural Ed Achievement	84.358B	03-RE-54	<u>24,129</u>
<u>TOTAL UNITED STATES DEPARTMENT OF EDUCATION</u>			<u>2,081,480</u>
<u>United States Department of Health and Human Resources:</u>			
*Head Start Program	93.600	N/A	<u>548,694</u>
<u>TOTAL FEDERAL FINANCIAL ASSISTANCE</u>			<u>3,088,042</u>

* Denotes major program or major program clusters.

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2003

NOTE 1 - GENERAL

The accompanying Schedule of Federal Awards presents the activity of all federal award programs of the Tensas Parish School Board, St. Joseph, La. The Tensas Parish School Board (the School Board's) reporting entity is defined in Note 1 of the Notes to General - Purpose Financial Statements of the School Board's general purpose financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, is 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 Notes to the General - Purpose Financial Statements of the School Board's general - purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS

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

	<u>FEDERAL SOURCES</u>
General Fund	1,048,230
Special Revenue Funds	
Food & Nutrition Service	457,868
Title I	718,027
Title VI	107,809
Title II	100,312
Title V	8,335
Reading Excellence Act	98,767
Head Start	<u>548,694</u>
	<u>3,088,042</u>

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

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

NOTE 5 - MAJOR FEDERAL AWARDS

The dollar threshold of \$300,000 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 - NON-CASH PROGRAMS

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

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2003

Section I - Summary of the Auditor's Results

Financial Statement Audit

1. Type of audit report issued was unqualified.
2. Report on Compliance and Internal Control Material to the financial statements.

<u>Compliance</u>	<u>Yes</u>	<u>No</u>
Compliance Material to Financial Statements	X	
<u>Internal Control</u>	<u>Yes</u>	<u>No</u>
Material Weakness	X	
Reportable Conditions	X	

Audit of Federal Awards

- | | | |
|--|------------|-----------|
| 1. <u>Internal Control Over Major Programs</u> | <u>Yes</u> | <u>No</u> |
| A. Material Weakness Identified | X | |
| B. Reportable Condition Identified | X | |
| 2. Findings (Material) Disclosed Required to be Reported in Accordance with OMB Circular No. A-133 Section .510(a) | X | |
| 3. Type of report the auditor issued on compliance of major programs was qualified. | | |
| 4. The major federal programs are: | | |
| CFDA #84.010 Title I Program | | |
| CFDA #84.276 LEARN - Professional Development | | |
| CFDA #93.600 Head Start Program | | |
| Child Nutrition Cluster (as described by OMB Circular No. A-133 Compliance Supplement | | |
| CFDA #10.553 School Breakfast Program | | |
| CFDA #10.555 National School Lunch Program | | |
| 5. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular No. A-133.520 (b) was \$300,000. | | |
| 6. The auditee does qualify as a low-risk auditee. | | |

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS ATTACHMENT
AS OF AND FOR THE YEAR ENDED JUNE 30, 2003

Section II - Financial Statement Findings:

Finding 2003-1-MFP 70% Expenditure Requirement

Condition:

Instructional expenditures failed to meet the 70% requirement test.

Recommendation:

The School Board's management closely monitor instructional and support expenditures so that the 70% requirement will be met.

Management's Corrective Action Plan:

The general fund expenditures will be closely monitored in order to obtain the 70% minimum requirement of instructional expenditures. The general fund maintenance and transportation expenditures will be closely monitored in an attempt to keep these expenditures at a minimum.

Anticipated Completion Date:

For the year ending June 30, 2004.

Finding 2003-2 - Findings and Questioned Costs - Head Start Program

Condition:

An Investigative Audit was performed on the Head Start Program by the Legislative Auditor of the State of Louisiana.

Recommendations:

See Investigative Audit (a public document) dated August 13, 2003.

Management's Corrective Action Plan:

The School Board is awaiting a decision from the Head Start office on the audit findings and questioned cost. No response from Head Start has been received as of the date of this report.

Anticipated Completion Date

Unknown

Finding 2003-3 - Late Filing of Audit Reports with Legislative Auditor

Condition:

The Tensas Parish School Board has not fully completed their requirements with the provisions of R.S. 24:513 regarding the timing of report filing with the Legislative Auditor. Current requirements are that the reports be filed with the Legislative Auditor within six months of the Board's year end. The illness of the former business manager and resolving the Head Start findings and questioned costs prevented the reports from being timely filed.

Recommendation:

The Tensas Parish School Board should work with the independent auditor to ensure the reporting of their financial information is done in a timely manner.

Management Corrective Action Plan:

The financial information will be available to the independent auditor to enable adequate time so that the financial reporting may be done in a timely manner.

Anticipated Completion Date:

For the year ending June 30, 2004 and thereafter.

TENSAS PARISH SCHOOL BOARD
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2003

Section 1 - Internal Control and Compliance Material to the Financial Statements

<u>Findings</u>	<u>Response</u>
2002-1-MFP 70% Expenditure Requirement Instructional expenditures failed to meet the 70% requirements test.	Unresolved- See Finding 2003-1

Section 2 - Management Letter

None Issued

SUPPLEMENTAL INFORMATION SCHEDULES

TENSAS PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2003

	<u>Sales Tax Fund</u>	<u>Child Nutrition Fund</u>	<u>Title I</u>	<u>Title VI</u>
<u>ASSETS</u>				
Cash	33,222	185,843	133,462	0
Receivables	0	8,459	99,767	0
Due From Other Funds	0	6,413	0	0
Inventories	<u>0</u>	<u>17,560</u>	<u>0</u>	<u>0</u>
<u>TOTAL ASSETS</u>	<u>33,222</u>	<u>218,275</u>	<u>233,229</u>	<u>0</u>
<u>LIABILITIES AND FUND EQUITY:</u>				
Liabilities:				
Accounts Payable	1,190	0	163,102	0
Due to Other Funds	<u>25,314</u>	<u>0</u>	<u>70,127</u>	<u>0</u>
<u>TOTAL LIABILITIES</u>	26,504	0	233,229	0
<u>FUND EQUITY</u>				
Fund Balance				
Unreserved - Undesignated	6,718	168,275	0	0
Restricted	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>
<u>TOTAL FUND EQUITY</u>	<u>6,718</u>	<u>218,275</u>	<u>0</u>	<u>0</u>
<u>TOTAL LIABILITIES AND FUND EQUITY</u>	<u>33,222</u>	<u>218,275</u>	<u>233,229</u>	<u>0</u>

See Notes to Financial Statements

<u>Title V</u>	<u>EESA Title II</u>	<u>Reading Excellence</u>	<u>Head Start</u>	<u>Total</u>
0	26,134	0	0	378,661
8,335	0	0	0	116,561
0	0	0	0	6,413
0	0	0	0	17,560
<u>8,335</u>	<u>26,134</u>	<u>0</u>	<u>0</u>	<u>519,195</u>
7,717	9,534	0	0	181,543
<u>618</u>	<u>16,600</u>	<u>0</u>	<u>0</u>	<u>112,659</u>
8,335	26,134	0	0	294,202
0	0	0	0	174,993
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,000</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>224,993</u>
<u>8,335</u>	<u>26,134</u>	<u>0</u>	<u>0</u>	<u>519,195</u>

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2003

Revenues	Sales Tax <u>Fund</u>	Child Nutrition <u>Fund</u>	Education Consolidation and Improvement Act	
			<u>Title I</u>	<u>Title VI</u>
Local Sources:				
Taxes-Sales and Use	586,831	0	0	0
Interest Income	1,086	1,729	0	0
Other Local Revenues	0	28,619	0	0
Federal Sources:				
Restricted grants-in-aid-subgrants	0	457,868	718,027	107,809
In-Kind Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL REVENUES</u>	<u>587,917</u>	<u>488,216</u>	<u>718,027</u>	<u>107,809</u>
 <u>EXPENDITURES</u>				
Instruction:				
Regular programs	227,820	0	0	0
Special programs	145,513	0	355,468	99,811
Support Services:				
Student Services	27,687	0	0	0
Instructional Staff Support	22,176	0	214,387	0
General Admin.	85,203	0	51,356	7,998
Business Services	8,516	0	0	0
Plant Services	21,860	0	96,816	0
Food Service Program	4,379	523,304	0	0
Student Transportation Services	20,619	0	0	0
In-Kind Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL EXPENDITURES</u>	<u>563,773</u>	<u>523,304</u>	<u>718,027</u>	<u>107,809</u>
 <u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER EXPENDITURES</u>				
	24,144	(35,088)	0	0
 <u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	0	51,600	0	0
Operating transfers out	<u>(25,314)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>TOTAL OTHER FINANCING</u>				
<u>SOURCES (USES)</u>	<u>(25,314)</u>	<u>51,600</u>	<u>0</u>	<u>0</u>
 <u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER EXPENDITURES AND</u>				
<u>OTHER SOURCES</u>				
	(1,170)	16,512	0	0
 <u>FUND BALANCE-BEG.</u>				
	<u>7,888</u>	<u>201,763</u>	<u>0</u>	<u>0</u>
<u>FUND BALANCE-END</u>				
	<u>6,718</u>	<u>218,275</u>	<u>0</u>	<u>0</u>

See Notes to Financial Statements

<u>Title V</u>	<u>EESA Title II</u>	<u>Reading Excellence</u>	<u>Head Start</u>	<u>Total</u>
0	0	0	0	586,831
0	0	1	99	2,915
0	0	0	200	28,819
8,335	100,312	98,766	548,395	2,039,512
<u>0</u>	<u>0</u>	<u>0</u>	<u>172,000</u>	<u>172,000</u>
8,335	100,312	98,767	720,694	2,830,077
0	0	0	0	227,820
7,717	92,870	86,016	385,583	1,172,978
0	0	0	0	27,687
0	0	6,197	141,329	384,089
618	7,442	6,554	0	159,171
0	0	0	0	8,516
0	0	0	13,481	132,157
0	0	0	0	527,683
0	0	0	8,301	28,920
<u>0</u>	<u>0</u>	<u>0</u>	<u>172,000</u>	<u>172,000</u>
8,335	100,312	98,767	720,694	2,841,021
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,944)</u>
0	0	0	0	51,600
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,314</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,286</u>
0	0	0	0	15,342
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>209,651</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>224,993</u>

See Notes to Financial Statements

TENSAS PARISH SCHOOL BOARD
SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
YEAR ENDED JUNE 30, 2003

<u>NAME</u>	<u>AMOUNT</u>
DELYNN VINES, PRESIDENT	2,325
ROBERT NEWMAN JR.	1,000
MARIE BACHUS	2,325
MAC HAZLIP	1,000
JOE GOSSETT	2,325
MARY LOUISE CARTER	2,325
ESAW TURNER	2,325
ANICE MILLER	1,325
STEVE VINSON	<u>1,325</u>
<u>TOTAL</u>	<u>16,275</u>

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 2896

TELEPHONE 322-8106

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MONROE, LOUISIANA 71207-2896

Harvey Marcus, CPA

John Robinson, CPA

Doyle Hassell, CPA

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

January 22, 2004

To the Board Members
Tensas Parish School Board
St. Joseph, Louisiana

We have audited the general purpose financial statements of the Tensas Parish School Board as of and for the year ended June 30, 2003. We conducted our audit in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

As a part of our audit, we have issued our report on the financial statements dated January 22, 2004, and our report on compliance and on internal control over financial reporting dated January 22, 2004.

During the course of our audit, we became aware of the following matter that in our judgment could adversely affect the Tensas Parish School Board's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements.

During the year ended June 30, 2003, an employee provided false information on her job application. As a result of this false information, the employee was paid teacher's salary when in fact she did not have a college degree. The employee resigned effective for the school year ended May 31, 2003.

We recommend that all information stipulated in a resume be verified and maintained in the employee's personnel file. No employee is to be hired until all information is in fact verified.

A material weakness is a reportable 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 errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of internal control would not necessarily disclose all matters in internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, the reportable condition described above is not believed to be a material weakness.

This report is intended solely for the information and use of the management of the Tensas Parish School Board and the Legislative Auditor of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is to be distributed by the Legislative Auditor as a public document.

Marcus, Robinson & Hassell

Marcus, Robinson and Hassell

MARCUS, ROBINSON and HASSELL

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

To the Tensas Parish School Board
St. Joseph, Louisiana

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

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

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

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

Exceptions Noted - None

Education Levels of Public School Staff (Schedule 2)

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

Exceptions Noted - None

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

Exceptions Noted - None

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

Exceptions Noted - None

Number and Type of Public Schools (Schedule 3)

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

Exceptions Noted - None

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

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

Exceptions Noted - None

Public Staff Data (Schedule 5)

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

Exceptions Noted - None

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

Exceptions Noted - None

Class Size Characteristics (Schedule 6)

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

Exceptions Noted - None

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

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

Exceptions Noted - None

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

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

Exceptions Noted - None

The IOWA Tests (Schedule 9)

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

Exceptions Noted - None

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

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

Marcus, Robinson + Hassell

Marcus, Robinson and Hassell
January 22, 2004

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA

SCHEDULE 1

GENERAL FUND INSTRUCTIONAL AND SUPPORT EXPENDITURES AND CERTAIN LOCAL
REVENUE SOURCES FOR THE YEAR ENDED JUNE 30, 2003

INSTRUCTIONAL EXPENDITURES:

Regular Instruction	\$ 2,348,635.00
Special Education Programs	\$ 934,766.00
Vocational Education Programs	\$ 262,665.00
Other Instructional Programs	\$ 238,719.00
Special Programs	\$ 69,109.00
Pupil Support Programs	\$ 365,346.00
Staff Support Programs	\$ 334,064.00
LESS: Equipment	\$ (137,332.00)
LESS: Non-Public Textbooks Rev.	\$ (4,665.00)
<u>TOTAL INSTRUCTIONAL EXPENDITURES</u>	<u>\$ 4,411,307.00</u>

SUPPORT EXPENDITURES:

General Administration	\$ 272,632.00
School Administration	\$ 452,724.00
Business Administration	\$ 187,880.00
Operations & Maintenance	\$ 751,947.00
Student Transportation	\$ 522,852.00
Central Services	\$ -
Food Service Operations	\$ 35,280.00
LESS: Non-Public Transportation Rev.	\$ -
<u>TOTAL SUPPORT EXPENDITURES</u>	<u>\$ 2,223,315.00</u>

TOTAL INSTRUCTIONAL & SUPPORT EXPENDITURES \$ 6,634,622.00

\$	4,411,307.00	= 66.489%
\$	6,634,622.00	

CERTAIN LOCAL REVENUE SOURCES

LOCAL TAXATION REVENUE:

Constitutional Ad Valorem Taxes	\$ 153,697.00
Renewable Ad Valorem Taxes	\$ 1,028,153.00
Debt Service Ad Valorem Tax	
Up to 1% Collected by Sheriff	\$ 42,936.00
Sales and Use Tax	\$ 586,831.00
<u>TOTAL LOCAL TAXATION REVENUE</u>	<u>\$ 1,811,617.00</u>

LOCAL EARNINGS ON INVESTMENT IN REAL PROPERTY:

Earnings from 16th Section Property	\$ 13,981.00
-------------------------------------	--------------

Earnings from Other Real Property	\$	-
TOTAL LOCAL EARNINGS FROM REAL PROPERTY	\$	<u>13,981.00</u>

STATE REVENUE IN LIEU OF TAXES:

Revenue Sharing -- Constitutional Tax	\$	12,923.00
Revenue Sharing -- Other Tax	\$	17,516.00
Revenue Sharing -- Excess Portion		0
Other Revenue in Lieu of Taxes	\$	-
TOTAL STATE REVENUE IN LIEU OF TAXES	\$	<u>30,439.00</u>

NON-PUBLIC TEXTBOOK REVENUE:

\$ 4,665.00

NON-PUBLIC TRANSPORTATION REVENUE:

\$ -

\$ 4,665.00

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LA

Schedule 2

EDUCATION LEVELS OF PUBLIC SCHOOL STAFF AS OF OCTOBER 1, 2002

Category	Full-time Classroom Teachers			Principals & Assistant Principals		
	Number	Percent	Uncertified	Number	Percent	Uncertified
Less Than a Bachelor's Degree						
Bachelor's Degree	30	38.5%	29			
Master's Degree	6	7.7%	2			
Master's Degree + 30	10	12.8%		4	100.0%	
Specialist in Education						
PH.D. or Ed.D.	1	1.3%				
TOTAL	47	60.3%	31	4	100.0%	

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LA

Schedule 3

NUMBER AND TYPE OF PUBLIC SCHOOLS FOR YEAR ENDED JUNE 30, 2003

Type	Number
Elementary	2
Middle/Jr. High	
Secondary	1
Combination	1
TOTAL	4

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LA

Schedule 4

EXPERIENCE OF PUBLIC PRINCIPALS AND FULL-TIME CLASSROOM TEACHERS
AS OF OCTOBER 1, 2002

	01 Yr.	2-3 Yrs	4-10 Yrs	11-14 Yrs	15-19 Yrs	20-24 Yrs	25 + Yrs	TOTAL
Assistant Principals								
Principals					1	1	2	4
Classroom Teachers	23	7	11	9	3	4	21	78
TOTAL	23	7	11	9	4	5	23	82

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LA

Schedule 5

PUBLIC SCHOOL STAFF DATA FOR THE YEAR ENDED JUNE 30, 2003

	ALL CLASSROOM TEACHERS	CLASSROOM TEACHERS EXCLUDING ROTC & REHIRED RETIREES
Average Classroom Teacher's Salary Including Extra Compensation	\$29,563	\$28,773
Average Classroom Teacher's Salary Excluding Extra Compensation	\$29,393	\$28,576
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	81	70

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA

SCHEDULE 6

CLASS SIZE CHARACTERISTICS

AS OF OCTOBER 1, 2002

SCHOOL TYPE	Class Size Range					
	1-20		21-26		27+	
	Percent	Number	Percent	Number	Percent	Number
Elementary	100.0%	49				
Elementary Activity Classes	66.7%	2			33.3%	1
Middle/Jr. High						
Middle/Jr. High Activity Classes						
High						
High Activity Classes						
Combination	86.8%	145	12.00%	20	1.2%	2
Combination Activity Classes	62.5%	10	12.50%	2	25.0%	4
TOTAL		206		22		7

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA

SCHEDULE 7

LOUISIANA EDUCATIONAL ASSESSMENT PROGRAM (LEAP) FOR THE 21ST CENTURY

FOR THE FISCAL YEAR 2002 - 2003

District Achievement Level Results	English Language Arts						Mathematics							
	2003		2002		2001		2003		2002		2001			
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Grade 4														
Advanced	0	0%	0	0%	0	0%	1	2%	0	0%	0	0%	0	0%
Proficient	1	2%	0	0%	3	4%	3	4%	1	1%	1	1%	1	1%
Basic	26	39%	20	26%	27	0%	22	33%	11	14%	12	15%	12	15%
Approaching Basic	23	34%	27	35%	25	30%	23	34%	18	24%	24	30%	24	30%
Unsatisfactory	17	25%	30	39%	27	33%	18	27%	47	61%	44	54%	44	54%
Total	67	100%	77	100%	82	67%	67	100%	77	100%	81	100%	81	100%

District Achievement Level Results	Science						Social Studies							
	2003		2002		2001		2003		2002		2001			
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Grade 8														
Advanced	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Proficient	1	1%	6	7%	0	0%	1	1%	2	2%	0	0%	0	0%
Basic	17	24%	14	17%	11	16%	19	27%	31	38%	17	25%	17	25%
Approaching Basic	27	38%	35	43%	22	32%	27	38%	34	42%	27	39%	27	39%
Unsatisfactory	26	37%	27	33%	36	52%	24	34%	15	18%	25	36%	25	36%
Total	71	100%	82	100%	69	100%	71	100%	82	100%	69	100%	69	100%

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA

SCHEDULE 8

THE GRADUATE EXIT EXAM FOR THE 21ST CENTURY

FOR THE FISCAL YEAR 2002 - 2003

District Achievement Level Results	English Language Arts						Mathematics						
	2003		2002		2001		2003		2002		2001		
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	
Grade 10													
Advanced	0	0%	0	0%	0	0%	1	1%	0	0%	1	1%	
Proficient	0	0%	3	4%	2	2%	1	1%	2	2%	0	0%	
Basic	14	21%	12	16%	23	31%	14	17%	15	18%	22	29%	
Approaching Basic	26	39%	29	39%	24	32%	16	20%	21	24%	12	16%	
Unsatisfactory	27	40%	31	41%	26	35%	50	61.00%	48	56%	40	54%	
Total	67	100%	75	100%	75	100%	82	100%	86	100%	75	100%	

District Achievement Level Results	Science						Social Studies					
	2003		2002		2001		2003		2002		2001	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	0	0%	1	2%			0	0%	0	0%		
Proficient	1	2%	3	5%			1	2%	1	2%		
Basic	11	22%	19	29%			18	35%	19	29%		
Approaching Basic	22	43%	17	26%			20	39%	20	31%		
Unsatisfactory	17	33%	25	38%			12	24%	25	38%		
Total	51	100%	65	100%			51	100%	65	100%		

TENSAS PARISH SCHOOL BOARD
ST. JOSEPH, LOUISIANA

Schedule 9

THE IOWA TEST
FOR THE FISCAL YEAR 2002 - 2003

	Composite		
	2003	2002	2001
Test of Basic Skills (ITBS)			
Grade 3	45	52	45
Grade 5	38	39	33
Grade 6	35	37	40
Grade 7	35	41	41
Test of Educational Development (ITED)			
Grade 9	35	32	38