

**West Carroll Parish School Board
Oak Grove, Louisiana**

**Annual Financial Report
As of and for the Year Ended June 30, 2002**

**West Carroll Parish School Board
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1963 - 2000

INDEPENDENT AUDITORS' REPORT

Board Members
West Carroll Parish School Board
Oak Grove, Louisiana

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America. These 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 Board as of June 30, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 8, 2002, on our consideration of the School Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying supplemental information as listed in the table of contents and the schedule of expenditures of federal awards, as required by OMB Circular No. A-133, 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.

Also, the accompanying other information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the School Board. Such information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, accordingly, we express no opinion on it.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
November 8, 2002

WEST CARROLL PARISH SCHOOL BOARD

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 2002

	*****GOVERNMENTAL FUNDS*****		FIDUCIARY
	GENERAL FUND	SPECIAL REVENUE FUNDS	FUNDS - AGENCY FUNDS
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents	\$ 2,787,894	\$ 774,550	\$ 311,139
Investments	1,338,709	10,973	0
Receivables	157,630	398,023	0
Interfund receivable	494,125	145	0
Inventory	0	5,123	0
Prepaid items	133,825	0	0
Fixed assets	0	0	0
Other debits:			
Amount to be provided for retirement of Long-term debt obligations	0	0	0
TOTAL ASSETS AND OTHER DEBITS	4,912,183	1,186,714	311,139
LIABILITIES, EQUITY AND OTHER CREDITS			
Liabilities:			
Accounts, salaries and other payables	732,578	7,560	0
Interfund payable	145	494,125	0
Deposits due others	0	0	311,139
Workers' compensation payable	0	0	0
Compensated absences payable	0	0	0
Total Liabilities	732,723	501,685	311,139
Equity and Other Credits:			
Investment in general fixed assets	0	0	0
Fund Balances:			
Reserved for unemployment	92,853	16,371	0
Reserved for prepaid items	133,825	0	0
Reserved for fire and liability	51,489	0	0
Reserved for inventory	0	5,123	0
Unreserved:			
Undesignated	3,901,193	663,535	0
Total Equity and Other Credits	4,179,460	685,029	0
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 4,912,183	\$ 1,186,714	\$ 311,139

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

Statement A

*****ACCOUNT GROUPS*****

GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
\$ 0	\$ 0	\$ 3,873,583
0	0	1,349,582
0	0	553,653
0	0	494,270
0	0	5,123
0	0	133,825
10,625,536	0	10,625,536
0	562,934	562,934
10,625,536	562,934	17,598,506
0	0	740,138
0	0	494,270
0	0	311,139
0	15,545	15,545
0	547,389	547,389
0	562,934	2,108,461
10,625,536	0	10,625,536
0	0	109,324
0	0	133,825
0	0	51,489
0	0	5,123
0	0	4,564,728
10,625,536	0	15,490,025
\$ 10,625,536	\$ 562,934	\$ 17,598,506

WEST CARROLL PARISH SCHOOL BOARD

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

Statement B

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 457,152	\$ 488,501	\$ 945,653
Sales and use	997,747	0	997,747
Interest earnings	58,821	4,581	63,402
Food service	0	168,533	168,533
Other	98,199	21,652	119,851
State sources:			
Equalization	9,347,062	250,000	9,597,062
Other	380,842	62,832	443,674
Federal sources	0	1,874,098	1,874,098
Total revenues	11,348,823	2,870,107	14,218,930
EXPENDITURES			
Current:			
Instruction:			
Regular programs	5,037,598	248,284	5,285,882
Special programs	1,207,812	644,793	1,852,605
Other instructional programs	794,737	79,013	873,750
Support services:			
Student services	300,940	77,462	378,392
Instructional staff support	523,676	148,799	672,475
General administration	317,155	68,691	385,846
School administration	637,621	23,256	660,877
Business services	176,998	0	176,998
Plant services	719,792	257,980	977,772
Student transportation services	879,080	0	879,080
Central services	900	0	900
Food services	73,651	1,155,693	1,229,344
Community service programs	1,600	0	1,600
Capital outlay	0	87,218	87,218
Total expenditures	10,871,570	2,791,179	13,662,749
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$ 477,253	\$ 78,928	\$ 556,181

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

**Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances - All Governmental Funds
For the Year Ended June 30, 2002**

Statement B

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0
Sale of assets	87	2,763	2,850
TOTAL OTHER FINANCING SOURCES (USES)	<u>87</u>	<u>2,763</u>	<u>2,850</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	677,340	61,691	759,031
FUND BALANCES AT BEGINNING OF YEAR	<u>3,502,120</u>	<u>603,338</u>	<u>4,105,458</u>
FUND BALANCES AT END OF YEAR	<u>\$ 4,179,460</u>	<u>\$ 665,029</u>	<u>\$ 4,864,489</u>

(CONCLUDED)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST CARROLL PARISH SCHOOL BOARD

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

Statement C

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 430,000	\$ 457,152	\$ 27,152
Sales and use	956,900	997,747	38,847
Interest earnings	44,300	58,821	14,521
Other	71,800	96,199	26,399
State sources:			
Equalization	9,500,000	9,347,062	(152,938)
Other	403,000	389,842	(13,158)
Total revenues	<u>11,408,000</u>	<u>11,348,823</u>	<u>(59,177)</u>
EXPENDITURES			
Current:			
Instruction:			
Regular programs	5,525,000	5,037,598	487,402
Special programs	1,266,000	1,207,812	58,188
Other instructional programs	894,500	794,737	99,763
Support services:			
Student services	333,900	300,940	32,960
Instructional staff support	557,300	523,676	33,624
General administration	347,012	317,155	29,857
School administration	657,000	637,621	19,379
Business services	201,550	176,998	24,552
Plant services	859,300	719,792	139,508
Student transportation services	948,200	879,090	69,110
Central services	1,000	900	100
Food services	77,400	73,651	3,749
Community service program	2,000	1,600	400
Total expenditures	<u>11,670,162</u>	<u>10,671,570</u>	<u>998,592</u>
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	<u>\$ (262,162)</u>	<u>\$ 677,253</u>	<u>\$ 939,415</u>

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

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

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	\$ 0	\$ 0	0
Operating transfers out	0	0	0
Sale of assets	0	87	87
TOTAL OTHER FINANCING SOURCES (USES)	<u>0</u>	<u>87</u>	<u>87</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(262,162)	677,340	939,502
FUND BALANCES AT BEGINNING OF YEAR	<u>3,502,120</u>	<u>3,502,120</u>	<u>0</u>
FUND BALANCES AT END OF YEAR	<u>\$ 3,239,958</u>	<u>\$ 4,179,460</u>	<u>\$ 939,502</u>

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

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

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Local sources:			
Taxes:			
Ad valorem	\$ 473,000	\$ 488,501	\$ 15,501
Interest earnings	4,077	4,581	504
Food service	167,000	168,533	1,533
Other	20,900	21,652	752
State sources:			
Equalization	250,000	250,000	0
Other	61,806	62,832	1,026
Federal sources	<u>2,067,202</u>	<u>1,874,068</u>	<u>(193,134)</u>
 Total revenues	 <u>3,043,985</u>	 <u>2,870,107</u>	 <u>(173,878)</u>
 EXPENDITURES			
Current:			
Instruction:			
Regular programs	306,200	248,284	57,916
Special programs	856,471	644,793	211,678
Other instructional programs	83,393	79,013	4,380
Support services:			
Student services	74,257	77,452	(3,195)
Instructional staff support	155,963	148,799	7,164
General administration	80,903	68,691	12,212
School administration	43,800	23,256	20,544
Plant services	368,091	257,980	110,111
Food services	1,212,096	1,155,693	56,403
Capital outlay	<u>122,000</u>	<u>87,218</u>	<u>34,782</u>
 Total expenditures	 <u>3,303,174</u>	 <u>2,791,179</u>	 <u>511,995</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ (259,189)</u>	 <u>\$ 78,928</u>	 <u>\$ 338,117</u>

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

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

Statement C

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0
Sale of assets	<u>2,500</u>	<u>2,763</u>	<u>263</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,500</u>	<u>2,763</u>	<u>263</u>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(256,689)	81,691	338,380
FUND BALANCES AT BEGINNING OF YEAR	<u>595,114</u>	<u>603,338</u>	<u>8,224</u>
FUND BALANCES AT END OF YEAR	<u>\$ 338,425</u>	<u>\$ 685,029</u>	<u>\$ 346,604</u>

(CONCLUDED)

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THIS STATEMENT.

**West Carroll Parish School Board
Notes to the General-Purpose Financial Statements**

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West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES The accompanying general-purpose financial statements of the West Carroll Parish School Board (the School Board) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

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

The School Board operates eight schools within the parish with a total enrollment of approximately 2,482 pupils. In conjunction with the regular educational programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

GASB Statement 14 establishes criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a *primary government*, since it is a special purpose government that has a separately elected governing body, is legally separate, and is fiscally independent of other state or local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issue bonded debt. The School Board also has no component units, defined by GASB Statement 14 as *other legally separate organizations for which the elected School Board members are financially accountable*. There are no other primary governments with which the School Board has a significant relationship.

B. FUNDS AND ACCOUNT GROUPS The accounts of the School Board are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds are maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

Funds of the School Board are classified into two categories: governmental, and fiduciary. In turn, each category is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Funds Governmental funds are used to account for the School Board's general government activities, including the collection and disbursement of specific or legally restricted monies and the acquisition or construction of general fixed assets. Governmental funds include:

General fund – the primary operating fund of the School Board. It accounts for all financial resources of the School Board, except those required to be accounted for in another fund.

Special revenue funds – account for revenue sources that are legally restricted to expenditures for specified purposes (not including expendable trusts or major capital projects).

Fiduciary Funds Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of outside parties, including other governments, or on behalf of other funds within the School Board.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

Agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. These agency funds are as follows:

School activities fund -- accounts for assets held by the School Board as an agent for the individual schools and school organizations.

Sales tax collection fund -- accounts for monies collected on behalf of other taxing authorities within the parish.

Account Groups The *general fixed assets account group* is used to account for all fixed assets of the School Board. The *general long-term obligations account group* is used to account for general long-term debt.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Governmental Funds The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and sales taxes are susceptible to accrual.

Entitlements and shared revenues (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

Other receipts become measurable and available when cash is received by the School Board and are recognized as revenue at that time.

Expenditures

Salaries are recorded as paid. Salaries for nine-month employees who elected to be paid over twelve months are accrued at June 30.

Other financing sources (Uses) Transfers between funds that are not expected to be repaid (capital lease transactions, sale of fixed assets, debt extinguishments, and long-term debt proceeds) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

Fiduciary Funds The agency fund is custodial in nature and does not present results of operations or have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting. This fund is used to account for assets that the School Board holds for others in an agency capacity.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

D. BUDGETS

General Budget Policies The School Board follows these procedures in establishing the budgetary data reflected in the combined financial statements:

State statute requires budgets be adopted for the general fund and all special revenue funds.

Each year prior to September 15, the Superintendent submits to the Board proposed annual budgets for the general fund and special revenue funds. Public hearings are conducted, prior to the Board's approval, to obtain taxpayer comments. The operating budgets include proposed expenditures and the means of financing them.

Appropriations (unexpended budget balances) lapse at year end.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments. These revisions were considered insignificant by the Board. All budget revisions are approved by the Board.

Encumbrances Outstanding encumbrances lapse at year-end. Authorization for the eventual expenditure will be included in the following year's budget appropriations. Encumbrance accounting (e.g., purchase orders, contracts) is not recognized within the accounting records for budgetary control purposes.

Budget Basis of Accounting All governmental funds' budgets are prepared on the modified accrual basis of accounting, a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgeted amounts are as originally adopted or as amended by the Board. Legally, the Board must adopt a balanced budget; that is, total budgeted revenues and other financing sources including fund balance must equal or exceed total budgeted expenditures and other financing uses. State statutes require the Board to amend its budgets when revenues plus projected revenues within a fund are expected to be less than budgeted revenues by five percent or more and/or expenditures plus projected expenditures within a fund are expected to exceed budgeted expenditures by five percent or more. The School Board approves budgets at the function level and management can transfer amounts between line items within a function.

E. CASH AND CASH EQUIVALENTS Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposit accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

F. INVESTMENTS Investments are limited by R.S. 33:2955 and the School Board's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

The investments are reflected at fair value except for the following which are required/permitted as per GASB Statement No. 31:

1. Investments in nonparticipating interest-earning contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure.
2. The School Board reported at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less.

Definitions:

Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

Money market investments are short-term, highly liquid debt instruments that include U. S. Treasury obligations.

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as interfund receivables/payables on the balance sheet. Short-term interfund loans are also classified as interfund receivables/payables.

H. INVENTORY AND PREPAID ITEMS Inventories of the governmental fund type are recorded as expenditures as purchased except for inventory of the school food service fund.

Inventory of the school food service special revenue fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. Unused commodities at June 30, are reported as deferred revenue. All purchased inventory items are valued at cost (first-in, first-out) and commodities are assigned values provided by the United States Department of Agriculture.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

I. FIXED ASSETS Fixed assets used in governmental fund types of the School Board are recorded in the general fixed assets account group at cost or estimated historical cost if purchased or constructed. Donated fixed assets are recorded at their estimated fair value at the date of donation. Assets in the general fixed assets account group are not depreciated. Interest during construction is not capitalized on general fixed assets.

Approximately 90% of fixed assets are valued at actual costs, while the remaining 10% are valued at estimated cost on the actual cost of like items.

Public domain (infrastructure) general fixed assets (i.e. roads, bridges, sidewalks and other assets that are immovable and of value only to the government) are capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the general fixed assets account group.

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

K. COMPENSATED ABSENCES All 12-month employees earn 12 to 18 days of vacation leave each year depending on the number of years employed. Employees can accumulate up to 20 days of vacation leave.

All School Board employees earn a minimum of 10 to 18 days of sick leave each year, depending upon the number of years employed. Sick leave can be accumulated without limitation.

The School Board's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- A. The employees' rights to receive compensation are attributable to services already rendered.
- B. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- A. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- B. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Only the current portion of the liability for compensated absences is reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability is reported in the general long-term obligations account group. The School Board uses approach B to accrue the liability for sick leave.

L. LONG-TERM OBLIGATIONS The School Board reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as an other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

M. FUND EQUITY Reservations of fund balances represent amounts of fund balance that are not appropriable for expenditures or are legally segregated for a specific future use.

N. INTERFUND TRANSACTIONS Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures, initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as deductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

O. SALES TAXES The School Board has a one-cent parish-wide sales and use tax as authorized in a special election held November 18, 1967. In accordance with the proposition approved by the voters of the parish, "the net revenues derived from said sales and use tax is to be dedicated and used solely for the purpose of providing funds for the payment of salaries of school employees in the parish of West Carroll."

P. USE OF ESTIMATES The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Q. MEMORANDUM ONLY - TOTAL COLUMNS Total columns on the general-purpose financial statements are captioned as "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations in accordance with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

NOTE 2 - LEVIED TAXES The School Board levies taxes on real and business personal property located within West Carroll Parish's boundaries. Property taxes are levied by the School Board on property values assessed by the West Carroll Parish Tax Assessor and approved by the State of Louisiana Tax Commission.

The West Carroll Parish Sheriff's Office bills and collects property taxes for the School Board. Collections are remitted to the School Board monthly.

Property Tax Calendar

Millage rates adopted	September 2001
Levy date	September 2001
Tax bills mailed	On or about October 7, 2001
Due date	December 31, 2001
Lien date	April 16, 2002
Tax sale date - 2001 delinquent property	May 12, 2002

Assessed values are established by the West Carroll Parish Tax Assessor each year on a uniform basis at the following ratios of assessed value to fair market value:

10% land	15% machinery
10% residential improvements	15% commercial improvements
15% industrial improvements	25% public service properties, excluding land

A revaluation of all property is required after 1978 to be completed no less than every four years. The last revaluation was completed for the roll of January 1, 2001. Total assessed value was \$49,150,022 in calendar year 2001. Louisiana state law exempts the first \$7,500 of assessed value of a taxpayer's primary residence from parish property taxes. This homestead exemption was \$13,722,460 of the assessed value in calendar year 2001.

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 of the following year. If taxes are not paid by the due date, taxes bear interest at the rate of 1.25% per month until the taxes are paid. After 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.

All property taxes are recorded in the general fund and construction and maintenance funds (special revenue funds) on the basis explained in Note 1. 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 are primarily due to 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.

The tax roll is prepared by the parish tax assessor in November of each year; therefore, the 2002 property taxes are collected in December, January and February of the next year. No receivable for 2002 taxes is included on the accompanying balance sheet because the taxes are not available within 60 days of the School Boards year-end.

Historically, virtually all ad valorem taxes are collected because they are secured by property. Therefore, there is no allowance for uncollectible taxes.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

The following is a summary of authorized and levied (tax rate per \$1,000 assessed value) ad valorem taxes:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parish-wide taxes:			
Constitutional	6.13	6.34	Statutory
Maintenance and operation	5.84	5.84	2006
Maintenance and operation	11.21	11.58	2004
District taxes:			
Ward 1 Maintenance	5.60	5.00	2004

NOTE 3 - CASH AND CASH EQUIVALENTS At June 30, 2002, the School Board had cash and cash equivalents (book balances) as follows:

Demand deposit	\$2,931,494
Interest-bearing demand deposits	942,090
Certificate of deposit	<u>1,349,581</u>
Total	<u>\$5,223,165</u>

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

At year-end, the School Board's carrying amount of deposits was \$5,223,165 and the bank balance was \$6,940,318. Of the bank balance, \$327,748 was covered by federal depository insurance. Of the remaining balance, \$6,612,570 was collateralized with securities held by the pledging financial institution's trust department or agent but not in the School Board's name (GASB Category 3).

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

NOTE 4 - RECEIVABLES The receivables at June 30, 2002, are as follows:

<u>Class of Receivable</u>	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Taxes:			
Sales and use	\$ 90,794	\$ 0	\$ 90,794
Intergovernmental - grants:			
Federal	0	366,240	366,240
State	29,379	4,098	33,477
Other	<u>37,457</u>	<u>25,685</u>	<u>63,142</u>
Total	<u>\$157,630</u>	<u>\$396,023</u>	<u>\$553,653</u>

The School Board expects to collect these balances in full; therefore, no allowance for doubtful accounts was established.

**West Carroll Parish School Board
Notes to the General-Purpose Financial Statements**

NOTE 5 - FIXED ASSETS The changes in general fixed assets are as follows:

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance Ending</u>
Land	\$ 284,800	\$ 0	\$ 0	\$ 284,800
Buildings	5,256,493	0	0	5,256,493
Furniture and equipment	<u>4,978,785</u>	<u>167,094</u>	<u>61,636</u>	<u>5,084,243</u>
Total	<u>\$16,520,078</u>	<u>\$167,094</u>	<u>\$61,636</u>	<u>\$16,625,536</u>

NOTE 6 - RETIREMENT SYSTEMS

Plan description Substantially all School Board employees participate in either the Teachers' Retirement System or the School Employees' Retirement System (the Systems), which are cost-sharing, multiple-employer public employee retirement systems (PERS). Benefit provisions are ultimately approved and amended by the Louisiana Legislature.

Participation in the Teachers' Retirement System is divided into two plans - the Teachers' Regular Plan and the Teachers' Plan A. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers' Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees' Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the system.

With respect to the Teachers' Retirement System Regular Plan, normal retirement is at age sixty with ten years of service, or at any age with twenty years of service. The formula for annual maximum retirement benefits is generally two percent (with less than twenty-five years of service) or 2.5 percent (with twenty-five or more years of service) times the years of creditable service times the average salary of the thirty-six highest successive months (plus \$300 applicable to persons becoming members prior to July 1, 1986).

Under the Teachers' Retirement System Plan A, normal retirement is generally at any age with 30 or more years of creditable service, at age 55 with at least 25 years of creditable service and at age 60 with at least 10 years of creditable service. The retirement benefit formula is generally 3% times the years of creditable service times the average salary of the 36 highest successive months plus \$24 per year of service.

Employees participating in the School Employees' Retirement System are eligible for normal retirement after 30 years of service, or after 25 years of service at age 55 or after 10 years of service at age 60. The maximum retirement allowance is computed at 2.5% times the highest 36 months of average salary, times the years of service plus a supplement of \$2.00 per month times the years of service.

Both TRS and LSERS issue annual financial reports. The reports can be obtained by telephoning or writing to the following:

Teachers' Retirement System of Louisiana
Post Office Box 94123
Baton Rouge, Louisiana 70804-9123
(225) 925-6446

Louisiana School Employees' Retirement System
Post Office Box 44516
Baton Rouge, Louisiana 70804
(225) 925-6484

Funding Policy Each system is administered and controlled at the state level by a separate board of trustees, with contribution rates approved and amended by the Louisiana Legislature. Benefits of the systems are funded by employee and employer contributions. Benefits granted by the retirement systems are guaranteed by the state of Louisiana under provisions of the Louisiana Constitution of 1974.

In addition, the employer does not remit to the Teachers' Retirement System, Regular Plan or Plan A, the employer's contribution for the professional improvement program (PIP) portion of payroll. The PIP contribution is made directly to the Retirement System by the state of Louisiana.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

Contribution rates (as a percentage of covered salaries) for active plan members as established by the Louisiana Legislature for the year ended June 30, 2002, are as follows:

	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers' Retirement System:		
Regular	8.00%	13.10%
Plan A	9.10%	13.10%
Louisiana School Employees' Retirement System	7.50%	0.00%

Total covered payroll of the School Board for TRS - Regular Plan, TRS - Plan A, and LSERS for the year ended June 30, 2002, amounted to \$6,765,698, \$36,534, and \$731,847, respectively. Employer contributions for the year ended June 30, 2002, and each of the two preceding years are as follows:

<u>Fiscal Year Ended</u>	<u>TRS</u>		<u>LSERS</u>	
	<u>Annual Actuarially Required Contribution</u>	<u>Percentage of Annual Required Contribution Paid</u>	<u>Annual Actuarially Required Contribution</u>	<u>Percentage of Annual Required Contribution Paid</u>
June 30, 2000	\$1,159,043	89.03	\$0	100.00
June 30, 2001	1,052,825	88.35	0	100.00
June 30, 2002	1,064,148	81.27	0	100.00

Annual actuarially required contributions for each plan above is based on the plan's annual financial report for that year except for the year ended June 30, 2002. Each annual actuarially required contribution for the year ended June 30, 2002, is based upon each plan's annual financial report for the year ended June 30, 2001, which is the latest information available.

NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS In accordance with state statutes, the School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees' Group Benefits Program. The monthly premiums are paid jointly by the employee and by the School Board. The School Board's portion of the cost is recognized as an expenditure when the monthly premium is paid. For the year ended June 30, 2002, the cost of retiree benefits totaled \$679,180 for 170 retirees.

NOTE 8 - ACCOUNTS, SALARIES AND OTHER PAYABLES The payables at June 30, 2002, are as follows:

	<u>General</u>	<u>Special Revenue</u>	<u>Total</u>
Accounts	\$ 94	\$7,560	\$ 7,654
Salaries and withholding	732,484	0	732,484
Total	<u>\$732,578</u>	<u>\$7,560</u>	<u>\$740,138</u>

NOTE 9 - COMPENSATED ABSENCES At June 30, 2002, employees of the School Board had accumulated and vested \$547,389 of employee leave benefits, including \$17,874 of salary-related benefits. These employee leave benefits were computed in accordance with GASB Codification Section C60. This amount is not expected to be paid from current resources; therefore, the liability of \$547,389 is recorded within the general long-term obligations account group.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS A summary of changes in agency fund deposits due others follows:

	<u>Balance at Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at End of Year</u>
Agency funds:				
School activities fund	\$319,937	\$ 977,739	\$ 986,537	\$311,139
Sales tax fund	<u>0</u>	<u>4,061,732</u>	<u>4,061,732</u>	<u>0</u>
Total	<u>\$319,937</u>	<u>\$5,039,471</u>	<u>\$5,048,269</u>	<u>\$311,139</u>

NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS The following is a summary of the long-term obligation transactions for the year ended June 30, 2002:

	<u>Workers' Compensation Payable</u>	<u>Compensated Absences</u>	<u>Total</u>
Balance at beginning of year	\$ 4,810	\$466,954	\$471,764
Additions	48,034	103,173	151,207
Deductions	<u>37,299</u>	<u>22,738</u>	<u>60,037</u>
Balance at end of year	<u>\$15,545</u>	<u>\$547,389</u>	<u>\$562,934</u>

NOTE 12 - INTERFUND TRANSACTIONS

Due from/to other funds:

<u>Receivable</u>	<u>Amount</u>	<u>Payable</u>	<u>Amount</u>
General	\$494,125	IASA Programs	\$249,389
		Special Federal	220,970
		Adult Education	10,000
		Consolidated School District #1	12,333
		School Food Service	933
		Consolidated School District #2	500
Special Fund Federal	<u>145</u>	General	<u>145</u>
Total	<u>\$494,270</u>		<u>\$494,270</u>

NOTE 13 - RESERVED AND DESIGNATED FUND BALANCES

Reservations:

Unemployment This amount represents the portion of fund balance relating to the security interest established with the state of Louisiana Office of Workers' Compensation and is therefore unavailable to be expended for other purposes.

Prepaid items This amount represents the portion of fund balance relating to prepaid items which is therefore unavailable to be expended for other purposes.

Fire & Liability This amount represents the portion of fund balance set aside for deductibles and other costs not covered by insurance and is therefore unavailable to be expended for other purposes.

Inventory This amount represents the portion of fund balance relating to inventory on hand which is therefore unavailable to be expended for other purposes.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

	<u>Balance</u> <u>Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>Ending</u>
Reservations:				
Unemployment	\$109,609	\$2,761	\$3,046	\$109,324
Fire and Liability	146,294	1,489	96,294	51,489

NOTE 14 - RISK MANAGEMENT The School Board is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

A risk management program for workers' compensation insurance was established by the School Board several years ago. It joined a pool with two other school boards in Northeast Louisiana in order to share workers' compensation cost. The School Board's share of risk is determined by calculating its percentage of the total manual premiums of the group. The risk allocated to the School Board for the year ended June 30, 2002, was 24.62%. Premiums are paid to a third-party administrator and are available to pay claims, claim reserves and administrative costs of the program. As of June 30, 2002, such interfund premiums did not exceed reimbursable expenditures. These premiums are based primarily upon the individual funds' payroll and are reported as expenditures in the individual funds. During the fiscal year 2002, a total of \$37,299 was paid in benefits and administrative costs.

An insurance policy covers individual claims in excess of \$175,000. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. This liability is the School Board's best estimate based on available information. As of June 30, 2002, claims payable of \$15,545 have been accrued as a liability in the general long-term obligations account group. This liability does not include other incremental costs.

Changes in the claims amount in previous fiscal years were as follows:

	<u>Beginning of</u> <u>Fiscal Year</u> <u>Liability</u>	<u>Claims and</u> <u>Changes in</u> <u>Estimates</u>	<u>Benefit</u> <u>Payments</u> <u>and Claims</u>	<u>Ending of</u> <u>Fiscal Year</u> <u>Liability</u>
1999 - 2000	\$24,227	\$16,928	\$29,534	\$11,621
2000 - 2001	11,621	23,275	30,086	4,810
2001 - 2002	4,810	48,034	37,299	15,545

The School Board continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The School Board also has pledged a \$100,000 letter of credit with the Office of Employment Securities. Maximum retention exposure for aggregate claims amounts to \$1,000,000. An amount of self-insurance losses of \$51,489 was reserved at June 30, 2002.

NOTE 15 - LITIGATION AND CLAIMS

Litigation The School Board received notice after year end of a lawsuit filed. Management and legal counsel for the School Board believe that the potential claim against the School Board not covered by insurance would not materially affect the School Board's combined financial position.

Grant Disallowances The School Board participates in a number of state and federally assisted grant programs. The programs are subject to compliance audits under the single audit approach. Such audits could lead to requests for reimbursement by the grantor agency for expenditures disallowed under terms of the grants. School Board management believes that the amount of disallowances, if any, which may arise from future audits will not be material.

West Carroll Parish School Board
Notes to the General-Purpose Financial Statements

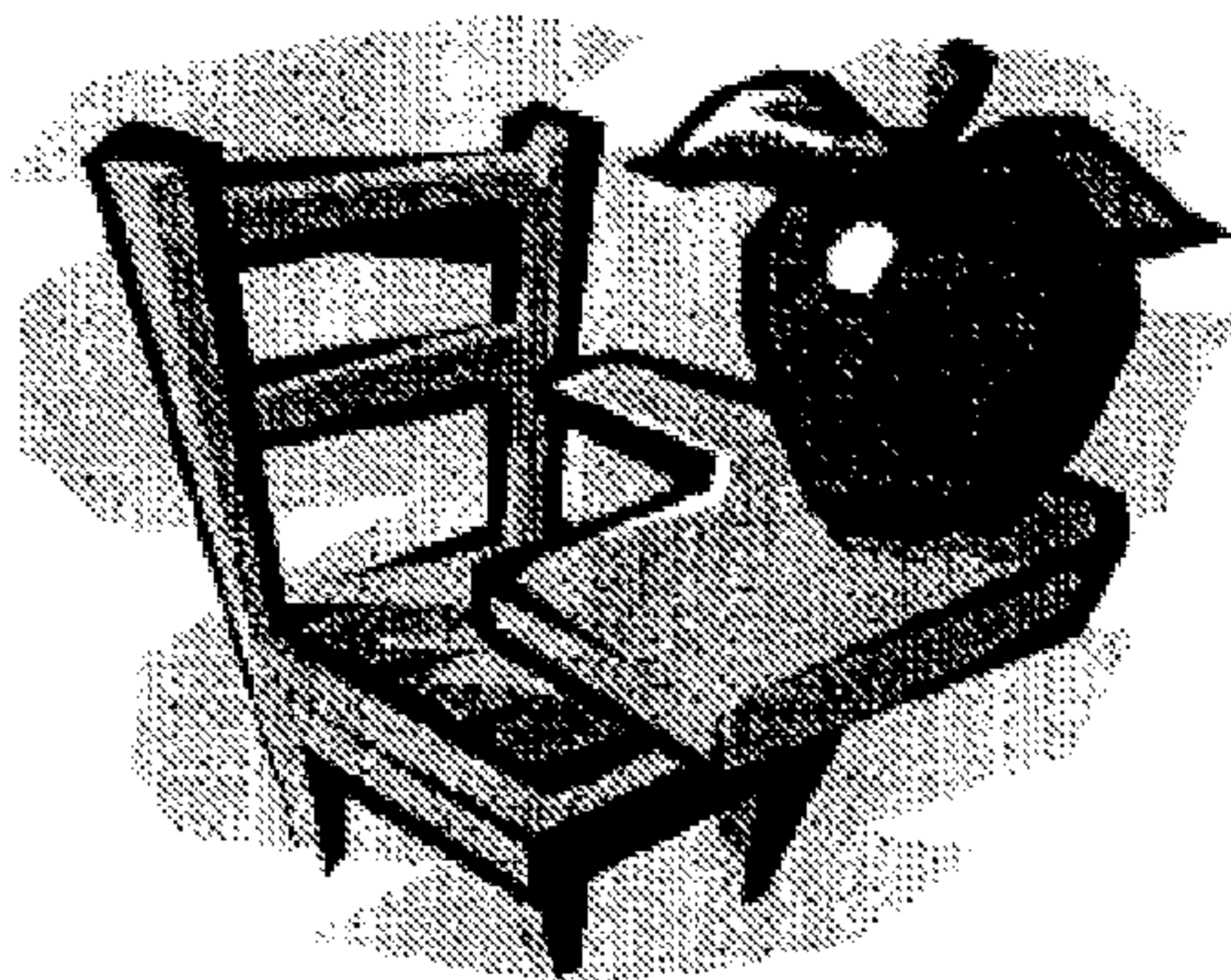
Self Insurance The School Board is partially self-insured for workers' compensation. The School Board maintains stop-loss coverage with an insurance company for claims in excess of \$175,000 per occurrence for each employee. All known claims filed and an estimate of incurred but not reported claims based on experience of the School Board are made and accrued as necessary in the financial statements.

NOTE 16 - ON-BEHALF PAYMENTS FOR FRINGE BENEFITS AND SALARIES On-behalf payments for fringe benefits and salaries are direct payments made by an entity (the paying agent) to a third-party recipient for the employees of another, legally separate entity (the employer entity). GASB Statement No. 24 requires employer governments to recognize revenue and expenditures or expenses for these on-behalf payments.

The state of Louisiana made pension contributions (regarding Professional Improvement Program) directly to the Teachers' Retirement System of Louisiana on behalf of the School Board in the amount of \$9,915. This amount was recognized as state revenue and a corresponding expenditure in the applicable fund from which the salary was paid.

NOTE 17 - SUBSEQUENT EVENTS The School Board received \$700,000 in tobacco settlement after year end. This money was left with the state department and placed in an investment account.

West Carroll Parish School Board



West Carroll Parish School Board

SPECIAL REVENUE FUNDS

IASA PROGRAMS This fund is used to account for ESEA funds.

TITLE I BASIC GRANT This program was designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Services supplement, not supplant, those normally provided by state and local educational agencies.

TITLE II This program was designed to improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

TITLE IV This program was designed to establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

CLASS SIZE REDUCTION (CSR) This program is designed to improve the learning of students by hiring additional, highly-qualified teachers, to reduce class sizes especially in the early grades, to enable children to attend smaller classes.

TITLE VI This program was designed to assist state and local educational agencies improve elementary and secondary education.

MIGRANT EDUCATION This program was designed to ensure that migratory children have the opportunity to meet the same challenging state content and performance standards that all children are expected to meet.

SPECIAL FEDERAL This fund is used to account for all federal revenue that is not accounted for in other funds.

SPECIAL EDUCATION - STATE GRANTS This program was designed to provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

PRESCHOOL GRANTS This program was designed to provide grants to states to assist them in providing a free appropriate public education to preschool disabled children aged three through five years.

GRANTS FOR INFANTS AND FAMILIES WITH DISABILITIES - PART C This program assists each state to develop and implement a statewide system to provide early intervention services for infants and toddlers with disabilities, and their families.

VOCATIONAL EDUCATION - BASIC GRANTS TO STATES This program was designed to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

JOB TRAINING PARTNERSHIP ACT This program was designed to provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. The ultimate goal of the Act is to move trainees into permanent, self-sustaining employment.

EVEN START - MIGRANT EDUCATION This program improves the educational opportunities of migrant family literacy programs that integrate early childhood education, adult literacy or adult basic education, and parenting education.

TECHNOLOGY LITERACY CHALLENGE This program provides funding for professional development in the use of technologies that enhance teachers' effectiveness and support student learning and achievement.

West Carroll Parish School Board

SPECIAL REVENUE FUNDS

ADULT EDUCATION This program was designed to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in a literate society; to enable adults who so desire to complete secondary school; and, to enable adults to benefit from job training and retraining programs and obtain productive employment to more fully enjoy the benefits and responsibilities of citizenship.

Special emphasis is given to programs of instruction in computational skills and in speaking, reading, or writing English for those adults who are educationally disadvantaged.

KAY FUND This fund accounts for Louisiana Department of Education funds for vocational, agricultural, home economics, and food preservation training and miscellaneous revenue.

SCHOOL LUNCH Through cash grants and food donations, the School Lunch Fund provides a nutritious breakfast and lunch service for school students and encourage the domestic consumption of nutritious agricultural commodities.

CONSTRUCTION AND MAINTENANCE FUNDS

Epps School District #1 Construction and Maintenance
Consolidated School District #2 Construction and Maintenance
Forest School District #3 Construction and Maintenance
Consolidated School District #4 Construction and Maintenance
Consolidated School District #1 Construction and Maintenance

The construction and maintenance funds account for ad valorem taxes levied for constructing, improving, and repairing facilities and maintaining schools within each district.

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS

Combining Balance Sheet

June 30, 2002

	IASA PROGRAMS	SPECIAL FEDERAL
ASSETS		
Cash and cash equivalents	\$ 132,808	\$ 57,176
Investments	0	0
Receivables	121,583	163,843
Interfund receivable	0	145
Inventory	0	0
Prepaid items	0	0
	<hr/>	<hr/>
TOTAL ASSETS	254,401	221,163
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts, salaries and other payables	5,012	193
Interfund payable	249,389	220,970
Deferred revenues	0	0
	<hr/>	<hr/>
Total Liabilities	254,401	221,163
Fund Equity		
Fund Balances:		
Reserved for unemployment	0	0
Reserved for prepaid items	0	0
Reserved for inventory	0	0
Unreserved and undesignated	0	0
	<hr/>	<hr/>
Total Equity	0	0
TOTAL LIABILITIES AND FUND EQUITY	\$ 254,401	\$ 221,163

Exhibit 1

ADULT EDUCATION	KAY FUND	SCHOOL LUNCH
\$ 14,125	\$ 3,548	\$ 21,929
0	0	10,873
4,058	0	81,230
0	0	0
0	0	5,123
0	0	0
<u>18,223</u>	<u>3,548</u>	<u>119,155</u>
0	0	0
10,000	0	933
0	0	0
<u>10,000</u>	<u>0</u>	<u>933</u>
0	0	16,371
0	0	0
0	0	5,123
<u>8,223</u>	<u>3,548</u>	<u>96,728</u>
<u>8,223</u>	<u>3,548</u>	<u>118,222</u>
\$ <u>18,223</u>	\$ <u>3,548</u>	\$ <u>119,155</u>

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS
 Combining Balance Sheet
 June 30, 2002

	CONSOLIDATED			CONSOLIDATED
	EPPS S.D. #1	S. D. #2	FOREST S.D. #3	S. D. #4
	CONSTRUCTION	CONSTRUCTION	CONSTRUCTION	CONSTRUCTION
	AND	AND	AND	AND
	MAINTENANCE	MAINTENANCE	MAINTENANCE	MAINTENANCE
ASSETS				
Cash and cash equivalents	\$ 168,036	\$ 105,040	\$ 99,879	\$ 27,128
Investments	0	0	0	0
Receivables	3,608	3,608	7,217	3,609
Interfund receivable	0	0	0	0
Inventory	0	0	0	0
Prepaid items	0	0	0	0
TOTAL ASSETS	171,644	108,648	107,096	30,737
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts, salaries and other payables	59	1,575	494	0
Interfund payable	0	500	0	0
Deferred revenues	0	0	0	0
Total Liabilities	59	2,075	494	0
Fund Equity				
Fund Balances:				
Reserved for unemployment	0	0	0	0
Reserved for prepaid items	0	0	0	0
Reserved for inventory	0	0	0	0
Unreserved and undesignated	171,585	106,573	106,602	30,737
Total Equity	171,585	106,573	106,602	30,737
TOTAL LIABILITIES AND FUND EQUITY	\$ 171,644	\$ 108,648	\$ 107,096	\$ 30,737

Exhibit 1

CONSOLIDATED
S.D. #1
CONSTRUCTION
AND
MAINTENANCE

TOTAL

	MAINTENANCE	TOTAL
\$	144,882	\$ 774,550
	0	10,873
	7,217	396,023
	0	145
	0	5,123
	0	0
	<u>152,099</u>	<u>1,186,714</u>
	227	7,560
	12,333	494,125
	0	0
	<u>12,560</u>	<u>501,685</u>
	0	15,371
	0	0
	0	5,123
	<u>139,539</u>	<u>663,536</u>
	<u>139,539</u>	<u>685,029</u>
\$	<u>152,099</u>	<u>\$ 1,186,714</u>

(CONCLUDED)

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2002

	<u>IASA</u> <u>PROGRAMS</u>	<u>SPECIAL</u> <u>FEDERAL</u>
REVENUES		
Local sources:		
Taxes:		
Ad valorem	\$ 0	\$ 0
Interest earnings	0	0
Food service	0	0
Other	0	0
State sources:		
Equalization	0	0
Other	0	0
Federal sources	<u>690,252</u>	<u>417,512</u>
 Total revenues	 <u>690,252</u>	 <u>417,512</u>
 EXPENDITURES		
Current:		
Instruction:		
Regular programs	0	114,299
Special programs	446,042	198,751
Other instructional programs	0	36,877
Support services:		
Student services	47,670	29,782
Instructional staff support	126,048	18,794
General administration	40,961	11,335
School administration	0	0
Plant services	30,431	0
Food services	0	0
Capital outlay	<u>0</u>	<u>7,674</u>
 Total expenditures	 <u>690,252</u>	 <u>417,512</u>
 EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	 <u>\$ 0</u>	 <u>\$ 0</u>

Exhibit 2

ADULT EDUCATION	KAY FUND	SCHOOL LUNCH
\$ 0	\$ 0	\$ 0
0	0	888
0	0	158,533
0	0	0
0	0	250,000
13,476	0	0
32,787	0	733,457
<u>46,263</u>	<u>0</u>	<u>1,152,876</u>

0	0	0
0	0	0
41,138	1,000	0
0	0	0
3,957	0	0
504	0	0
0	0	0
666	0	0
0	0	1,155,693
0	0	0
<u>46,263</u>	<u>1,000</u>	<u>1,155,693</u>

\$ 0	\$ (1,000)	\$ (2,815)
------	------------	------------

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2002

	<u>IASA</u> <u>PROGRAMS</u>	<u>SPECIAL</u> <u>FEDERAL</u>
OTHER FINANCING SOURCES (USES):		
Operating transfers in	\$ 0	\$ 0
Operating transfers out	0	0
Sale of assets	0	0
	<hr/>	<hr/>
TOTAL OTHER FINANCING SOURCES (USES)	0	0
	<hr/>	<hr/>
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	0	0
	<hr/>	<hr/>
FUND BALANCES AT BEGINNING OF YEAR	0	0
	<hr/>	<hr/>
FUND BALANCES AT END OF YEAR	\$ 0	\$ 0
	<hr/>	<hr/>

Exhibit 2

ADULT EDUCATION	KAY FUND	SCHOOL LUNCH
\$ 0	\$ 0	\$ 0
0	0	0
0	2,578	0
0	2,578	0
0	1,578	(2,815)
8,223	1,970	121,037
\$ 8,223	\$ 3,548	\$ 118,222

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2002

	CONSOLIDATED		CONSOLIDATED	
	EPPS S.D. #1	S. D. #2	FOREST S.D. #3	S. D. #4
	CONSTRUCTION	CONSTRUCTION	CONSTRUCTION	CONSTRUCTION
	AND	AND	AND	AND
	MAINTENANCE	MAINTENANCE	MAINTENANCE	MAINTENANCE
REVENUES				
Local sources:				
Taxes:				
Ad valorem	\$ 137,585	\$ 61,082	\$ 108,509	\$ 23,325
Interest earnings	0	0	84	3,609
Food service	0	0	0	0
Other	3,609	3,609	7,217	0
State sources:				
Equalization	0	0	0	0
Other	7,079	7,417	13,085	2,804
Federal sources				
	0	0	0	0
Total revenues	<u>148,273</u>	<u>72,108</u>	<u>128,995</u>	<u>29,738</u>
EXPENDITURES				
Current:				
Instruction:				
Regular programs	38,456	17,164	34,545	10,500
Special programs	0	0	0	0
Other instructional programs	0	0	0	0
Support services:				
Student services	0	0	0	0
Instructional staff support	0	0	0	0
General administration	4,724	2,117	3,735	800
School administration	5,768	11,531	1,812	916
Plant services	47,066	56,286	0	17,783
Food services	0	0	0	0
Capital outlay	0	0	79,544	0
Total expenditures	<u>88,014</u>	<u>87,098</u>	<u>119,635</u>	<u>29,998</u>
EXCESS (Deficiency) OF REVENUES				
OVER EXPENDITURES				
	<u>\$ 60,259</u>	<u>\$ (14,990)</u>	<u>\$ 9,359</u>	<u>\$ (269)</u>

Exhibit 2

CONSOLIDATED
S.D. #1
CONSTRUCTION
AND
MAINTENANCE

TOTAL

\$	157,900	\$	488,501
	0		4,581
	0		158,533
	7,217		21,652
	0		250,000
	18,971		62,832
	0		1,574,008
	<u>184,088</u>		<u>2,870,107</u>

	41,320		243,284
	0		644,793
	0		79,913
	0		77,452
	0		148,799
	6,415		68,691
	3,230		23,256
	105,748		257,980
	0		1,155,693
	0		87,218
	<u>155,713</u>		<u>2,791,179</u>

\$	<u>28,375</u>	\$	<u>73,928</u>
----	---------------	----	---------------

(CONTINUED)

WEST CARROLL PARISH SCHOOL BOARD

SPECIAL REVENUE FUNDS
 Combining Statement of Revenues, Expenditures,
 and Changes in Fund Balances
 For the Year Ended June 30, 2002

	EPPS S.D. #1	CONSOLIDATED S. D. #2	FOREST S.D. #3	CONSOLIDATED S. D. #4
	CONSTRUCTION AND MAINTENANCE	CONSTRUCTION AND MAINTENANCE	CONSTRUCTION AND MAINTENANCE	CONSTRUCTION AND MAINTENANCE
OTHER FINANCING SOURCES (USES)				
Operating transfers in	\$ 0	\$ 0	\$ 0	\$ 0
Operating transfers out	0	0	0	0
Sale of assets	185	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	185	0	0	0
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	69,444	(14,990)	9,359	(260)
FUND BALANCES AT BEGINNING OF YEAR	111,141	121,563	97,243	30,997
FUND BALANCES AT END OF YEAR	\$ 171,585	\$ 106,573	\$ 106,602	\$ 30,737

Exhibit 2

CONSOLIDATED
S.D. #1
CONSTRUCTION
AND
MAINTENANCE

TOTAL

\$	0	\$	0
	0		0
	0		2,763
	0		2,763
	28,375		81,691
	111,164		603,338
\$	139,539	\$	685,029

(CONCLUDED)

West Carroll Parish School Board

AGENCY FUNDS

SCHOOL ACTIVITIES FUND The activities of the various individual school accounts are accounted for in the school activities agency fund. Although the accounts are under the supervision of the School Board, they belong to the individual schools or their student bodies and are not available for use by the School Board.

SALES TAX COLLECTION FUND The sales tax agency fund is used to account for collections and disbursement of sales tax receipts to the West Carroll School Board, West Carroll Police Jury and the Town of Oak Grove.

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS
 Combining Statement of Assets and Liabilities
 June 30, 2002

Exhibit 3

	<u>SCHOOL ACTIVITIES FUND</u>	<u>SALES TAX COLLECTION FUND</u>	<u>TOTAL</u>
ASSETS			
Cash and cash equivalents	\$ 311,139	\$ 0	\$ 311,139
TOTAL ASSETS	<u>311,139</u>	<u>0</u>	<u>311,139</u>
LIABILITIES			
Deposits due others	311,139	0	311,139
TOTAL LIABILITIES	<u>\$ 311,139</u>	<u>\$ 0</u>	<u>\$ 311,139</u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS
Statement of Changes in Assets and Liabilities
For the Year Ended June 30, 2002

Exhibit 4

	<u>Balance Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Ending</u>
*****SCHOOL ACTIVITIES FUND*****				
ASSETS				
Cash and cash equivalents	\$ 319,937	977,739	986,537	\$ 311,139
LIABILITIES				
Deposits due others	319,937	977,739	986,537	311,139
*****SALES TAX COLLECTION FUND*****				
ASSETS				
Cash and cash equivalents	0	4,061,732	4,061,732	0
LIABILITIES				
Deposits due others	0	4,061,732	4,061,732	0
*****ALL AGENCY FUNDS*****				
ASSETS				
Cash and cash equivalents	319,937	5,039,471	5,048,269	311,139
LIABILITIES				
Deposits due others	\$ 319,937	5,039,471	5,048,269	\$ 311,139

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -
 SCHOOL ACTIVITIES FUND
 Schedule of Changes in Deposits Due Others
 For The Year Ended June 30, 2002

Exhibit 5

<u>SCHOOL</u>	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
Epps High School	\$ 29,718	\$ 90,241	\$ 88,016	\$ 31,943
Fiske Union Elementary School	24,637	77,178	78,002	23,813
Forest High School	38,448	163,692	158,457	43,683
Goodwill Elementary School	37,692	54,295	49,057	42,930
Kilbourne High School	37,664	165,493	171,953	31,204
Oak Grove High School	106,781	355,853	363,872	98,762
Oak Grove Elementary School	24,302	28,266	27,618	24,950
Pioneer High School	<u>20,795</u>	<u>42,721</u>	<u>49,362</u>	<u>14,154</u>
Totals	<u>\$ 319,937</u>	<u>\$ 977,739</u>	<u>\$ 986,537</u>	<u>\$ 311,139</u>

WEST CARROLL PARISH SCHOOL BOARD

AGENCY FUNDS -
 SALES TAX COLLECTION FUND
 Schedule of Changes in Deposits Due Others
 For the Year Ended June 30, 2002

Exhibit 6

	<u>Balance, Beginning</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, Ending</u>
West Carroll Parish Police Jury	\$ 0	\$ 2,573,257	\$ 2,573,257	\$ 0
West Carroll Parish School Board	0	1,029,978	1,029,978	0
Town of Oak Grove	<u>0</u>	<u>458,497</u>	<u>458,497</u>	<u>0</u>
Totals	<u>\$ 0</u>	<u>\$ 4,061,732</u>	<u>\$ 4,061,732</u>	<u>\$ 0</u>

West Carroll Parish School Board

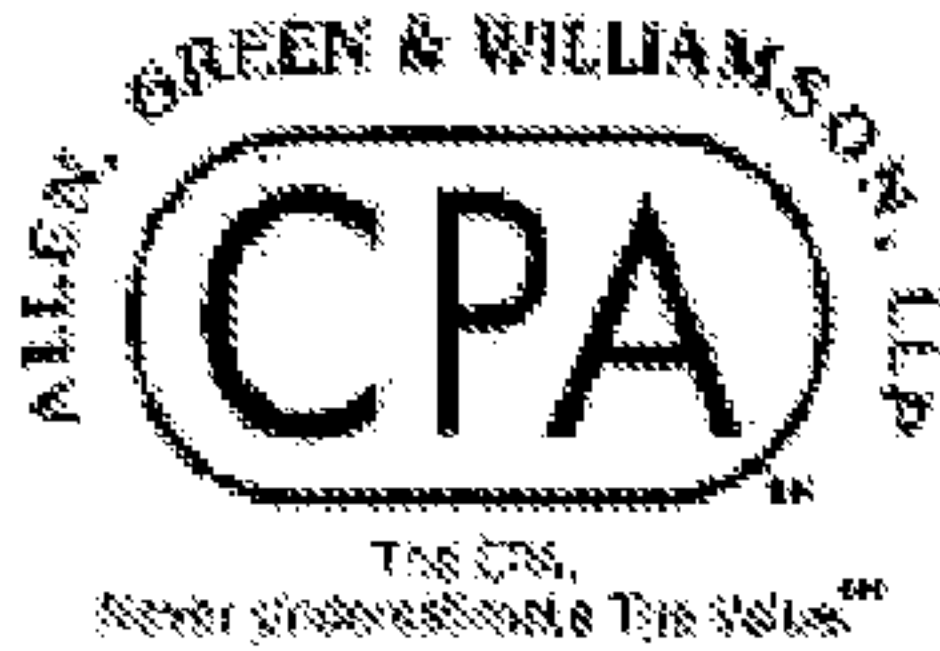
GENERAL

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

Exhibit 7

The schedule of compensation paid to the School Board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the School Board members is included in the general administrative expenditures of the general fund. In accordance with Louisiana Revised Statute 17:56, the School Board members have elected the monthly payment method of compensation. Under this method, each member of the School Board receives \$400 per month and the President receives an additional \$50 per month.

<u>Board Member</u>	<u>Actual Salary</u>
Roy Michael Gammill, President	\$5,400
Rayburn Eugene Crosby	4,800
Kathryn McAllister	4,800
Toney Mike Hadolin	4,800
J. T. Martin	4,800
A. L. Rawls, Sr.	4,800
C. T. Rawls	<u>4,800</u>
Total	<u>\$34,200</u>



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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

Board Members

West Carroll Parish School Board
Oak Grove, Louisiana

We have audited the financial statements of West Carroll Parish School Board as of and for the year ended June 30, 2002, and have issued our report thereon dated November 8, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

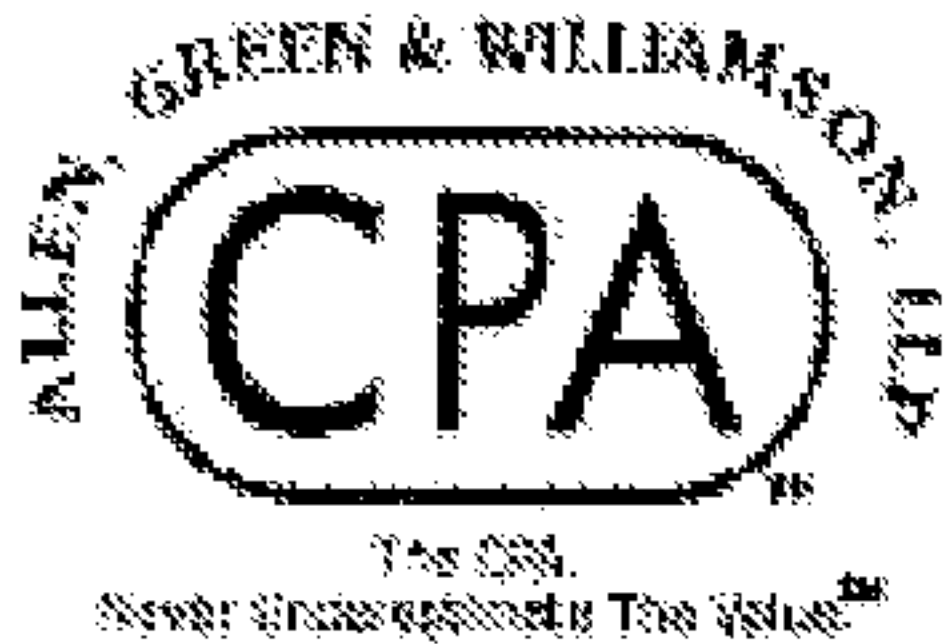
In planning and performing our audit, we considered the School Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. 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 operations that we consider to be material weaknesses.

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

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
November 8, 2002



ALLEN, GREEN & WILLIAMSON, LLP

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Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular No. A-133

Board Members
West Carroll Parish School Board
Oak Grove, Louisiana

Compliance

We have audited the compliance of the West Carroll Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular No. A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2002. The School Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the School Board's management. Our responsibility is to express an opinion on the School Board's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; and OMB Circular No. A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School Board's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the School Board's compliance with those requirements.

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

Internal Control Over Compliance

The management of the School Board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the School Board's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular No. A-133.

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

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

Allen, Green + Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana

November 8, 2002

**West Carroll Parish School Board
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002**

Exhibit 8

CASH FEDERAL AWARDS

United States Department of Agriculture			
Passed Through Louisiana Department of Education:			
National School Lunch Program	10.555	N/A	\$ 497,834
School Breakfast Program	10.553	N/A	<u>180,229</u>
Total United States Department of Agriculture			<u>678,063</u>
United States Department of Education			
Passed Through Louisiana Department of Education:			
Adult Education - State-Administered Basic Grant Program	84.002	N/A	32,787
Title I Grants to Local Educational Agencies			
Basic Grant Program	84.010	02-IASA-62	533,693
Migrant Education - Basic State Grant Program	84.011	N/A	15,583
Special Education:			
State Grants - Part B	84.027	02-IB-62-S	228,622
Preschool Grants	84.173	02-IP-62-S	21,914
Grants for Infants and Families with Disabilities - Part C	84.181	02-III-S c/o	7,419
Vocational Education:			
Basic Grants to States	84.048	28-02-CO-28/BG	36,877
Title VI - Innovative Education Program Strategies	84.298	02-IASA-62-VI	12,471
Title II - Eisenhower Professional Development State Grants	84.281	02-IASA-62-II	17,514
Title IV (Safe and Drug-Free Schools)	84.186	02-IASA-62-IV	11,309
Class Size Reduction	84.340	02-01-62	<u>99,682</u>
Total United States Department of Education			<u>1,017,871</u>
United States Department of Labor			
Passed Through Union Community Action Association:			
Workforce Investment Act	17.259	N/A	<u>53,926</u>
Other Cash Awards			
TANF PreGED/Skills Option Program	93.558	02-36-56	<u>68,754</u>
TOTAL CASH FEDERAL AWARDS			<u><u>1,818,614</u></u>
NONCASH FEDERAL AWARDS			
United States Department of Agriculture			
Passed Through Louisiana Department of Agriculture and Forestry:			
Food Distribution Program (Commodities)	10.550	N/A	<u>55,394</u>
TOTAL NONCASH FEDERAL AWARDS			<u>55,394</u>
TOTAL FEDERAL AWARDS			<u><u>\$1,874,008</u></u>

West Carroll Parish School Board
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2002

NOTE 1 - GENERAL The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the West Carroll Parish School Board (the "School Board"). The School Board's reporting entity is defined in Note 1 to 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 to the School Board's general-purpose financial statements.

NOTE 3 - RELATIONSHIP TO GENERAL-PURPOSE FINANCIAL STATEMENTS Federal awards are reported in the School Board's general-purpose financial statements as follows:

	<u>Federal Sources</u>	
Special Revenue:		
IASA Programs		
Title I Basic Grant	\$ 533,693	
Title II	17,514	
Title IV	11,309	
Class Size Reduction	99,682	
Title VI	12,471	
Migrant	15,583	\$ 690,252
Special Federal:		
Special Education State Grants	228,622	
Preschool Grants	21,914	
Grants for Infants and Families with Disabilities - PART C	7,419	
Vocational Education Basic Grants	36,877	
Workforce Investment Act	53,926	
TANF	68,754	417,512
Adult Education		32,787
School Lunch		733,457
Total		<u>\$1,874,008</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 made to reflect amounts in accordance with accounting principles generally accepted in the United States of America.

NOTE 5 - MATCHING REVENUES 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.

**West Carroll Parish School Board
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2002**

PART I - Summary of the Auditors' Results

Financial Statement Audit

- i. The type of audit report issued was unqualified.
- ii. There were no reportable conditions required to be disclosed by Government Auditing Standards issued by the Comptroller General of the United States of America.
- iii. There were no instances of noncompliance considered material, as defined by the Government Auditing Standards, to the financial statements.

Audit of Federal Awards

- iv. There were no reportable conditions required to be disclosed by OMB Circular No. A-133.
- v. The type of report the auditor issued on compliance of major federal awards was unqualified.
- vi. The audit disclosed no audit findings which the auditor is required to report under OMB Circular No. A-133, Section .510(a).
- vii. The major federal awards are:

Cluster (as defined by OMB Circular No. A-133 Compliance Supplement).

Child Nutrition Cluster

<u>CFDA #</u>	<u>CFDA Title</u>
10.553	School Breakfast Program
10.555	National School Lunch Program

- viii. The dollar threshold used to distinguish between Type A and Type B programs as defined in OMB Circular No. A-133, Section .520(b) was \$300,000.
- ix. The auditee does qualify as a low-risk auditee under OMB Circular No. A-133, Section .530.

**West Carroll Parish School Board
Summary Schedule of Prior Audit Findings
June 30, 2002**

Reference # and title: 01-1 Safeguarding of Fixed Assets

Finding initially reported: Fiscal year ended June 30, 1999.

Condition: The fixed asset listing and safeguarding of fixed assets were tested at one location. To test fixed assets, assets were chosen from the listing and traced to the assets, and assets were chosen and traced back to the listing. The results were as follows:

Of the 10 items chosen from the listing to be traced to the physical assets, three items did not have tags, one item had a different tag number than the item on the listing and one item on the listing was no longer at this location.

Of the 10 assets chosen to be traced back to the listing, two items were not on the listing.

Corrective action taken: With the help of the property manager, the School Board has the fixed asset listing to show well-documented records of land, buildings, improvements of other than buildings, equipment and other general fixed assets. The property manager was allowed more time to devote to general fixed assets testing which is now up to date.

**West Carroll Parish School Board
Status of Prior Management Letter Items
June 30, 2002**

01-M1 Bond Coverage

Comment: Bond coverages for the Superintendent, Board President, and the blanket bond for all other employees should be reviewed periodically to ensure the bonds are adequate. This type of coverage is sometimes overlooked when insurance policies are renewed.

Recommendation: The School Board should review their bond coverage on all employees to see if the policy limits should be increased.

Corrective action taken: Bond coverage was increased.

01-M2 Sales Tax Collections

Comment: The School Board is the sales tax collection agent for West Carroll Parish. Sales tax collection policies and practices should be reviewed to see if revisions are needed.

Recommendation: Some suggested procedures would include:

Watch the newspaper for grand openings and advertisements. Check these businesses with the vendor list to ensure the vendors are registered and filing sales tax reports.

Contrast the business listing in the telephone directory with the vendor list.

Obtain a list of new businesses from the Louisiana Department of Revenue and Taxation. Contrast this list to the vendor list and investigate any differences.

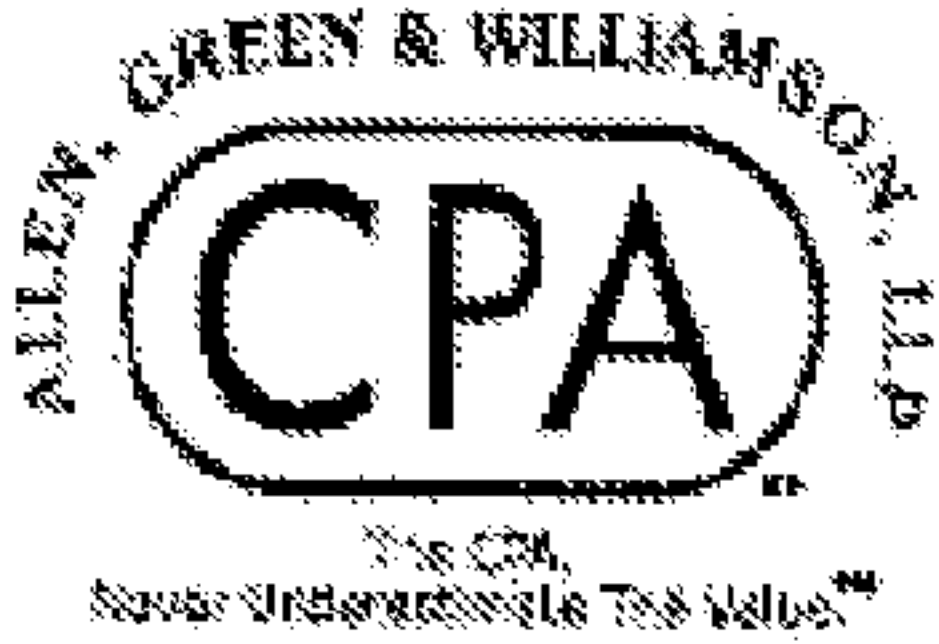
Obtain reports from the Louisiana Department of Revenue and Taxation of sales tax audits conducted by the state on vendors located in West Carroll Parish to determine if local sales tax is due.

Be alert for new construction in the parish. Send a letter to the general contractor alerting the company of their responsibilities and asking for the names of subcontractors.

Obtain names from new building permits and occupational licenses to see if sales and use tax is being remitted.

Review the practice of applying penalties and interest to delinquent reports. A strong policy that is applied consistently will discourage other vendors from straying from their responsibility.

Corrective action taken: New personnel have received training, and the School Board is aggressively sending out late notices.



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board Members

West Carroll Parish School Board

Oak Grove, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of West Carroll Parish School Board, Oak Grove, Louisiana, 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 the School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the reports. 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.

No exceptions were noted.

Education Levels of Public School Staff (Schedule 2)

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

No exceptions were noted.

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

No exceptions were noted.

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

No exceptions were noted.

Number and Type of Public Schools (Schedule 3)

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

No exceptions were noted.

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

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

No exceptions were noted.

Public Staff Data (Schedule 5)

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

No exceptions were noted.

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

No exceptions were noted.

Class Size Characteristics Schedule 6)

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

We noted one instance where class size per roll book did not agree to class size per input sheet.

Response: The principal's rough copy of the ASR was misstated. However, the teachers' roll book and the input sheets were correct.

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 the School Board.

No exceptions were noted.

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

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

No exceptions were noted.

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 the School Board.

No exceptions were noted.

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

This report is intended solely for the use of management of the West Carroll 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.

Allen, Green & Williamson, LLP

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana
December 12, 2002

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

**General Fund Instructional and Support Expenditures
and Certain Local Revenue Sources
For the Year Ended June 30, 2002**

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$3,692,558	
Other Instructional Staff Activities	43,634	
Employee Benefits	1,131,459	
Purchased Professional and Technical Services	9,475	
Instructional Materials and Supplies	148,575	
Instructional Equipment	5,710	
Total Teacher and Student Interaction Activities	<u>5,031,411</u>	\$5,031,411

Other Instructional Activities 6,640

Pupil Support Activities	300,939	
Less: Equipment for Pupil Support Activities	0	
Net Pupil Support Activities	<u>300,939</u>	300,939

Instructional Staff Services	523,677	
Less: Equipment for Instructional Staff Services	0	
Net Instructional Staff Services	<u>523,677</u>	523,677

Total General Fund Instructional Expenditures \$5,862,667

Total General Fund Equipment Expenditures \$63,348

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	224,298
Renewable Ad Valorem Tax	206,608
Debt Service Ad Valorem Tax	0
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes	25,246
Sales and Use Taxes	935,966
Total Local Taxation Revenue	<u><u>\$1,393,118</u></u>

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	19,596
Earnings from Other Real Property	2,904
Total Local Earnings on Investment in Real Property	<u><u>\$22,500</u></u>

State Revenue in Lieu of Taxes:

Revenue Sharing - Constitutional Tax	27,023
Revenue Sharing - Other Taxes	24,882
Revenue Sharing - Excess Portion	0
Other Revenue in Lieu of Taxes	0
Total State Revenue in Lieu of Taxes	<u><u>\$51,915</u></u>

Nonpublic Textbook Revenue 0

Nonpublic Transportation Revenue \$0

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

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

Category	Full-time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree								
Bachelor's Degree	95	1%	22	87%				
Master's Degree	33	21%	2	9%	3	38%		
Master's Degree + 30	25	16%	1	4%	4	50%		
Specialist in Education					1	12%		
Ph. D. or Ed. D.	1	1%						
Total	154	100%	25	100%	8	100%		

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana**Number and Type of Public Schools**
For the Year Ended June 30, 2002

Type	Number
Elementary	4
Middle/Jr. High	0
Secondary	1
Combination	3
Total	8

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

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

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

	0-1 Yr.	2-3 Yrs.	4-10 Yrs.	11-14 Yrs.	15-19 Yrs.	20-24 Yrs.	25+ Yrs.	Total
Assistant Principals								
Principals					1	2	5	8
Classroom Teachers	13	20	36	20	27	22	41	179
Total	13	20	36	20	28	24	46	187

WEST CARROLL PARISH SCHOOL BOARD

Oak Grove, Louisiana

Public School Staff Data

For the Year Ended June 30, 2002

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$30,294.09	\$30,145.05
Average Classroom Teachers' Salary Excluding Extra Compensation	\$29,928.58	\$29,770.79
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average Salaries	171	167

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

WEST CARROLL PARISH SCHOOL BOARD

_Oak Grove, Louisiana

Class Size Characteristics

As of October 1, 2001

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	71.8%	117	22.4%	36	6.1%	10	0.0%	0
Elementary Activity Classes	58.6%	17	17.2%	5	10.3%	3	13.8%	4
Middle/Jr. High								
Middle/Jr. High Activity Classes								
High	69.6%	67	27.2%	34	3.2%	4	0.0%	0
High Activity Classes	23.1%	3	69.2%	9	7.7%	1	0.0%	0
Combination	82.6%	237	12.9%	37	4.5%	13	0.0%	0
Combination Activity Classes	60.0%	21	14.3%	5	8.6%	3	17.1%	6

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

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

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

District Achievement Level Results	English Language Arts						Mathematics					
	20x2		20x1		20x0		20x2		20x1		20x0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	8	4	0	0	2	1	5	3	2	1	2	1
Proficient	40	21	42	21.1	35	18.3	25	13	27	13.6	26	14.7
Basic	93	49	112	56.3	90	47.1	104	55	116	59.3	89	46.6
Approaching Basic	40	21	36	18.1	49	25.7	44	23	32	16.1	56	30.4
Unsatisfactory	7	4	9	4.5	15	7.9	10	5	20	10.1	14	7.3
Total	188	100	199	100	191	100	188	100	199	100	191	100

District Achievement Level Results	Science						Social Studies					
	20x2		20x1		20x0		20x2		20x1		20x0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	13	7	3	1.5	2	1.1	4	2	1	0.6	1	0.5
Proficient	33	18	44	22.1	27	14.2	29	15	30	15.1	23	12.1
Basic	113	60	92	46.2	101	53.2	110	59	129	64.8	105	55.3
Approaching Basic	24	13	47	23.6	55	28.9	34	18	27	13.6	49	25.8
Unsatisfactory	5	3	13	6.5	5	2.6	11	6	12	6	12	6.3
Total	188	100	199	100	190	100	188	100	199	100	190	100

District Achievement Level	English Language Arts						Mathematics					
	20x2		20x1		20x0		20x2		20x1		20x0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade B												
Advanced	1	1	0	0	3	1.7	7	4	6	3.6	6	2.8
Proficient	35	22	33	19.5	35	19.7	6	4	11	6.5	20	11.2
Basic	59	37	67	39.6	81	45.5	66	53	106	62.7	95	53.1
Approaching Basic	61	38	60	35.5	57	32	46	28	29	17.2	36	20.1
Unsatisfactory	4	3	9	5.3	2	1.1	16	11	17	10.1	23	12.8
Total	160	100	159	100	178	100	163	100	169	100	179	100

District Achievement Level	Science						Social Studies					
	20x2		20x1		20x0		20x2		20x1		20x0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade B												
Advanced	1	1	0	0	0	0	1	1	1	0.6	2	1.1
Proficient	24	21	30	17.8	44	24.6	16	10	29	17.2	35	20.1
Basic	68	43	83	49.1	64	35.8	91	57	94	55.6	83	46.4
Approaching Basic	60	31	42	24.9	50	27.9	36	23	29	17.2	46	25.7
Unsatisfactory	7	4	14	8.3	21	11.7	16	10	16	9.5	12	6.7
Total	160	100	169	100	179	100	160	100	169	100	179	100

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

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

District Achievement Level Results	English Language Arts						Mathematics					
	20x2		20x1		20x0		20x2		20x1		20x0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	2	1%	1	1%			10	7%	7	6%		
Proficient	22	15%	16	11%			29	20%	38	26%		
Basic	74	52%	85	58%			66	46%	67	46%		
Approaching Basic	33	23%	30	21%			19	13%	18	12%		
Unsatisfactory	12	8%	14	10%			21	14%	18	11%		
Total	143	100%	146	100%			145	100%	146	100%		

District Achievement Level Results	Science						Social Studies					
	20x2		20x1		20x0		20x2		20x1		20x0	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	3	2%					0	0%				
Proficient	18	13%					13	9%				
Basic	62	46%					77	56%				
Approaching Basic	33	24%					28	21%				
Unsatisfactory	19	15%					17	13%				
Total	135	100%					136	100%				

WEST CARROLL PARISH SCHOOL BOARD
Oak Grove, Louisiana

The IOWA Tests
For the Year Ended June 30, 2002

	Composite		
	20x2	20x1	20x0
Test of Basic Skills (ITBS)			
Grade 3	61	61	57
Grade 5	56	55	52
Grade 6	59	56	55
Grade 7	54	56	55
Tests of Educational Development (TED)			
Grade 9	50	52	53

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