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# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM



## *Comprehensive Annual Financial Report*

**FISCAL YEAR ENDED JUNE 30, 1999**

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# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM



## *Comprehensive Annual Financial Report*

FISCAL YEAR ENDED JUNE 30, 1999

Prepared By  
Division of Administration and Finance

501 MANHATTAN BOULEVARD  
HARVEY, LOUISIANA 70058-4495

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 1999

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## INTRODUCTION SECTION

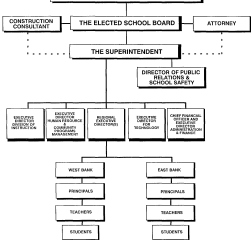
**SCHOOL BOARD**

<b>Name</b>	<b>Length of Service</b>	<b>Term Expires</b>	<b>Occupation</b>
Lily Moran, President, District 7	5 years	December, 2002	Teacher/ Restauranteur
Chris Roberts, Member, District 1	1 year	December, 2002	Businessman
Bury Goodson, Member, District 2	12 years	December, 2002	Marketing Representative
Ray St. Pierre Member, District 3	1 year	December, 2002	Retired High School Administrator
Lauree Kolling, Member, District 4	8 years	December, 2002	Attorney
Karen M. Barco, Member, District 5	1 year	December, 2002	Executive
Martin Marino, Member, District 6	18 years	December, 2002	Retired School Principal
Mr. Charles French Member, District 8	1/2 year	December, 2002	Medical Practice Media
Gene Katsanis, Member, District 9	5 years	December, 2002	Businessman

**SCHOOL OFFICERS**

<b>Name</b>	<b>Position</b>	<b>Length of Service</b>
Elin Lagasse	Superintendent	28 years
Frank Davis	Chief Financial Officer/ Executive Director, Administration and Finance	14 years
Dr. Diane Bessard	Executive Director, Instruction	26 years
Paul Emmer	Executive Director, East Bank Region	45 years
George Hebert	Executive Director, West Bank Region	34 years
Ronald Ciruti	Director of Personnel	29 years
Dr. Leigh Barnes	Executive Director, Technology	26 years

# THE PEOPLE OF JEFFERSON PARISH







**EMORY BOUDILLON**  
President, District 1



**ELTON M. LAGASSE**  
Superintendent



**MARTIN H. MURPHY**  
Vice-President, District 6



**GLENN ROBINSON**  
District 1



**JAY G. FRENZEL**  
District 6



**LAURIE (CECILE) BALAM**  
District 4



**BARBARA BARNES**  
District 1



**LEDY L. MORAN**  
District 7



**CHARLES H. FRENCH**  
District 6



**GENE KOWALSKI**  
District 6



ELTON H. LABARDE  
COMPTROLLER OF

ADMINISTRATION AND FINANCE  
**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**

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FRANCIS BAILEY  
ASSISTANT COMPTROLLER OF

October 13, 1999

Honorable Board Members  
Jefferson Parish Public School System  
501 Manhattan Boulevard  
Harvey, Louisiana 70058

Members of the Board and Citizens of Jefferson Parish:

The Comprehensive Annual Financial Report (CAFR) of the Jefferson Parish Public School System (School System) for the fiscal year ended June 30, 1999 is submitted herewith. This report was prepared by the School System's Business Services Division. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the School System. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the School System as measured by the financial activity of its various Funds; and that all disclosures necessary to enable the reader to gain an understanding of the School System's financial activities have been included.

The CAFR is presented in three sections: (1) introduction, (2) financial, and (3) statistical. The introduction section includes this transmittal letter, the School System's organizational chart, and a list of principal officials. The financial section includes the general purpose financial statements and the combining and individual fund financial statements and other supplemental information, as well as the independent auditors' report on the financial statements. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The School System is required to undergo an annual single audit in conformity with provisions of the Single Audit Act Amendments of 1996 and U.S. Office of Management and Budget (OMB) Circular A-133, "Standards of State and Local Governments." Information related to this single audit, including the schedule of federal awards, findings and recommendations, and independent auditors' reports on the internal control over financial reporting and on compliance with the requirements applicable to each major program and the internal control over compliance in accordance with OMB Circular A-133 are included in a separate report.

#### THE REPORTING ENTITY

The Jefferson Parish Public School System is an independent special district created for the purpose of providing elementary and secondary education to the citizens of Jefferson Parish, Louisiana. The general purpose financial statements of the School System include the accounts of all School System operations. These financial statements present the School System as the primary government.

The remainder of this transmittal highlights the governance structure, the mission, the accomplishments and initiatives, the economic conditions and outlook, and the financial activities of the School System.

The School System has one component unit, the Jefferson Community Charter School, which is provided as a separately presented component unit. The Jefferson Community Charter School is included in the reporting entity because it is fiscally dependent on the School System. The purpose of the Charter School is to provide an alternative middle school for at-risk public school students in the sixth, seventh and eighth grade who have been expelled from the School System to learn appropriate behavioral and academic skills enabling them to return as functioning, responsible participants in the public middle and high schools.

The School System is governed by a nine-member school board (Board) elected by the citizens. Each member is elected to a four-year term, and the terms are staggered. See page 6 for a listing of the present members of the Board along with the administrative officials who are appointed by the Board.

Regular meetings are scheduled the first and third Wednesday of the month and are held in the School System's Administration Building. Special meetings are scheduled as needed and announced in compliance with public notice requirements.

The Board has final control over final matters limited only by the state legislature, by the courts, and by the will of the people as expressed in School Board elections. Board decisions are based on a majority vote of those present.

In general, the Board adopts policies, sets direction for curriculum, employs the superintendent, and oversees the operations of the School System and its schools. Besides general Board business, board members are charged with numerous statutory regulations including calling board and voter school elections and canvassing the results of elections, organizing the Board, and directing its officers. The Board is also responsible for setting the ad valorem tax rate, setting salary schedules, acting as a board of appeals in personnel and student matters, conferring recommendations for textbook adoptions, and adopting and amending the annual budget.

The Board solicits and evaluates community input and support concerning school policies.

#### MISSION

The School System's adopted mission is:

"...to provide educational programs to meet the identified needs of all students in a learning environment that stimulates academic achievement and intellectual curiosity, develops positive personal qualities and well-being, and fosters respect for individual differences."

To accomplish its mission, the School System provides a full range of educational services appropriate to grade levels ranging from pre-kindergarten through adulthood. These include regular and enriched academic education, special education for children with disabilities, vocational education, and special programs for those with limited English proficiency. These programs are supplemented by a wide variety of offerings in the fine arts and athletics.

We, in the Jefferson Parish Public School System, recognized the challenges we face as we prepare students for the 21st century. The demands placed upon us as we approach the new millennium have increased. We must not only prepare our children to read, write, and do arithmetic, we must prepare them to live in a fast-changing, technologically-driven, globally competitive world. We must accept those who don't succeed academically since they will not find work as unskilled laborers as those jobs have moved overseas or have been eliminated. We must prepare our children to understand and take their place in an increasingly complex and challenging world, a world that will require them to keep on growing and changing with it.

To meet this very demanding role, we have developed an academically challenging curriculum that includes programs for the gifted and talented as well as programs that prepare students for the world of work. Our high school "academics" prepare students for the world of work by coordinating these academics with real work experiences. We offer "academics" in the field of banking, travel and tourism, restaurant management, law-related careers, education, and health services. A credit union has even been established at one of the high schools where students are allowed to have real accounts, deposit and withdraw their own money, and learn hands on how to deal with their finances. Our students have the opportunity to visit actual workplaces, to participate in internships their senior year, and even, in some instances, to be placed in summer jobs.

We recognize that technology is critical for our students to be prepared to enter the world of work. In school year 1998/99, our school system secured a \$7 million federal mathematics grant, "I Can Learn" computer labs, for middle school students. Each of our 83 schools have computers in the classrooms or computer labs which enhance the curriculum. Many of our schools utilize computer instructional programs such as Math Accelerated Reader, etc. All of our schools have Internet access through the libraries and the majority of our schools are wired for Internet access in the classrooms. We will continue to wire all classrooms through our two annual NetDays. Our schools also have E-mail communications. Our students have created web sites, participated in electronic classrooms, and communicated via E-mail and the Internet with other students across the nation. Using digital audio tape technology recorded through our instructional access cable channel, our students at remote sites can attend classes such as Japanese, Spanish, Latin, and advanced placement mathematics. Our school district has invested heavily in the use of advanced technology as a teaching tool.

The School System's commitment to its mission is reflected in the allocation of financial resources. The 1998/2000 budget was adopted on June 2, 1998. Total expected budgeted expenditures for the General Fund are \$265,333,578. Projected revenues and other financing sources for the General Fund total \$257,987,656. The projected General Fund year-end fiscal balance for FY 1999/2000 is \$1,491,666. State funding for Equalization related to the 1998/2000 budget as compared to the 1998/99 actual is projected to decrease based on the expected loss of 1,334 students. The loss of students is state-wide and is no way reflects unfairly on the Jefferson Parish Public School System. Sales taxes are projected to grow at a 2.5% rate while ad valorem taxes are projected to increase slightly.

## ACCOMPLISHMENTS AND INITIATIVES

Student population (1999/2000)	31,587
Number of schools	83
Number of students transported daily	36,171
Number of school buses	340
Number of teachers	3,991
Number of employees (all levels)	7,787
Number of student lunches served daily	26,914
Number of schools that provide breakfast	83
Number of schools that serve lunch programs	83
Number of employee lunches served daily	1,393
Number of student breakfasts served daily	33,864
Annual operating budget, exclusive of debt service and capital projects	\$ 267,015,723
Cost per pupil	\$ 5,184

Among the noteworthy events occurring during the school year 1999/2000 were:

Superintendent Lagnese was one of 90 superintendents and principals chosen from the United States to join distinguished educators from England in a round table discussion at Oxford University in England.

The Jefferson Parish Public School System Principals of the Year for 1999-00 are as follows: Barbara Daley, Woodcrest Elementary School; Jay Harney, J. D. Meliker Middle School; Richard Augustin, Grand Isle School. Mr. Augustin was also selected as regional Principal of the Year for the high school division.

Six principals from the Jefferson Parish Public School System have been selected as 1999 School Leadership Center Fellows by the School Leadership Center of Greater New Orleans. They are: Doris Bailey, McDonough 26 Elementary; Deborah Cardin, Woodland West Elementary; Joyce Dawson, Douglas Elementary; Daisy Hunter, L. W. Ruppel Elementary; Geraldine Johnson, Stevie Elementary and Patricia Zarogno, Truman Middle School.

The Brown Foundation Community Service Awards Program honored the following Jefferson Parish Public Schools for their community service programs. Cauffman Career Center was awarded \$3,000 and Grand Isle and West Jefferson were each awarded \$1,350. Denzard High, Green King High, Elbert High, Higgins High and Riverdale High schools each received \$950.

The teachers of the year for 1999/00 are as follows: Ann Young, third grade teacher at Ellis Elementary School, Sandra Hogg-Mason, an English and gifted resource teacher at Harris Middle School and Jean Casson, a math teacher at Riverdale High School. Monica Paine, a teacher of orthopedically impaired students of Roselle Elementary School, has been named "Special Education Teacher of the Year."

The Bureau of Governmental Research (BGR) has recognized two administrators. Robert Ferington, Supervisor of Child Welfare and Attendance, was recognized for developing an innovative program to assist the "at risk" students. Linda Whitnide, principal at Liver Oak Elementary, was recognized for her ability to turn the school's negative points to positive ones.

Freddie G. Landry, Salt and Drug Free Schools Coordinator, was recognized by the Drug Enforcement Administration.

Marie Valluama from Roosevelt Middle School has been chosen to receive the 1999 Wal-Mart Teacher of the Year Award, consisting of a \$500 check.

Freddie Evans, Special Education Art/Instructor, was the 1998 recipient of the Marie Mahreum Very Special Arts Award which is presented annually for outstanding and dedicated service to Louisiana's students with disabilities.

Ellen Rank, a teacher at Miller Wall Elementary has been honored as one of 12 teachers nation-wide who have been selected to participate in the eighth annual *Salmon Leap* program at *Kalamazoo College*.

Caillier Cancer Center is the proud recipient of a Community Partnership Grant awarded by Envyco. It was the only public school in Jefferson Parish to receive this grant.

Jefferson Elementary School was one of ten recipients of the 1999 *Tribe Annual Business Week Awards for instructional innovation - Smart Links: Schools That Use Technology For Learning Award of \$1,000*. As the winner of this award, Jefferson Elementary will participate in workshops/conferences throughout the U.S.

The John Elbert High School Louisiana Engineering Advancement Program (L.E.A.P.) Club was awarded "Most Outstanding Senior High School L.E.A.P. Club." Mrs. Mary Stone and Mrs. Yolanda Wreйн were recognized as "Most Outstanding L.E.A.P. Sponsor" of a high school L.E.A.P. club.

Mrs. Susan Rademacher's fourth grade class at Killian Elementary recently won a contest sponsored by Elmer's Glue. The class constructed a 3-D paper castle using a software program that encouraged higher order thinking skill and creativity. The class was awarded a TriMedia Multimedia PC valued at \$2,000.

Walter Richardson and Arthur Banks were chosen School Bus Drivers of the Year for 1998/99. Deborah Sanchez, Bridge City Elementary School and Sandra Schlambrecht, Bridgedale Elementary School have been selected Child Nutrition Personnel of the Year.

Mr. Robert Savens, plant manager at Roosevelt Middle School and Mr. David Douczi, plant manager at William Hart Elementary School have been selected as Support Personnel of the Year.

Betty Baptiste a paraprofessional from Jefferson Elementary School and Ms. Lana Mayeux, a paraprofessional from C.T. Jantet Elementary School, were selected as Paraprofessional Employees of the Year.

Karen Rodriguez, West Bank and Terry White, East Bank were selected Jefferson Parish Public School System Volunteers of the Year.

Linda Arpentin, Secretary from Bridgedale Elementary School and Randolph McCordick, account clerk from C.T. Jantet Elementary School were selected accounting, clerical personnel and account clerk Employees of the Year.

Al Robichaux, Jr. was presented the American Society of Genealogist Donald Linn Jacobs Award. Mr. Robichaux, Director of Planning and Special Education Transportation received this award for his excellent contribution to genealogy in the publications of *Orleans Coast Families European Origins and Settlement in Colonial Louisiana*.

Live Oak Elementary and Pitman Elementary met all the criteria necessary to be recognized as State Title I Distinguished Schools for the 1998-99 school year.

Carolyn Sanders O'Hara, principal of Jefferson Elementary School, was elected to serve as the next president of the Greater New Orleans Free-Met, Inc. (GFDFM). Mrs. O'Hara participated in the creation and development of the Free-Met and has served as vice-president and education chairperson since 1994.

Dr. Diane Rasmel, Riverdale High School principal, was invited to speak and report her session at the National Association of Secondary School Principals (NAASSP) 83rd annual convention.

Paul Struman, regional executive director for the rent bank, has received the Recognizing Inspirational People award from the Kappa Kappa Club of Molokai.

Dr. Sharon Little, principal at Schrederhamburger Elementary School, has co-authored the textbook, "Introduction of Comprehensive Health Promotion for Elementary School; the Health Ahead/Heart Smart Program" which has recently been published.

Wade Price, teacher at Gretna Junior High School, was nominated by B.E.S.E. and selected by the Louisiana Department of Education to be a member of the Louisiana Social Studies Textbook Adoption Committee.

Chilton Casteel, a teacher at Gretna Junior High, had an article accepted for national publication by the Journal of Education Research. The article "Teacher-Student Interactions and Pace in Integrated Classrooms" appeared in the November/December 1998 issue.

Cherry Hall Broussard, visual art teacher in the talent education program, recently received an award for her contributions in promoting children's art in Jefferson Parish from the Louisiana Art Educators Association.

Two Jefferson Parish Public School System 8th programs have been selected by the Board of Elementary and Secondary Education for being exemplary. "Project Pal III: Program About Learning It" authored by Barbara Cassata, principal at Broussard Place Elementary School, and "Literary Skills Enhancement Project" authored by Patsy Washell, teacher at Steele Elementary School were recognized as being exceptional.

Valerie Owen, teacher; Kathleen Coleman, special education teacher and Lynn Ambarcum, paraprofessional share the care of the third grade inclusion team at Vic Fible Elementary who received the "Friends of Special Education" by the Special Education Advisory Council.

Judy Weekley, an EMD special education teacher at Woodrose elementary was awarded the Professionally Recognized Special Education (PRSE) for Special Education Teaching by the Council for Exceptional Children.

Bellefleur awarded a cash prize of \$500 to Jane Virett of Wiggins High School for her outstanding entry in the Ted South Foundation Teacher Invention essay contest.

## STUDENT RECOGNITION

Sara Sando from Harold Kaffer Elementary School, Jessica Larete from Belle Chasse Junior High School and Laura Campos from East Jefferson High School were selected as Students of the Year. They will represent Jefferson Parish in state competitions. Jessica was also selected as Middle/Junior high student for Region VI.

The first place winners in the 1998-99 Academic Games Equations tournament were: David Basso, Elkoche, individual winner in the middle school division. Merlede Clark was the middle school division team winner. Individual winners in the junior high school division were Geoffrey Rodriguez, Elbert and Team Van, Gretna Junior. Junior high school division team winner was Elbert A. Individual winner in the senior high school division was An La, East Jefferson and senior high school division team winner was Elbert A.

The first place winners in the 1998-99 Academic Games Linguistics tournament were: Brian Truong, Elkoche first place individual. Middle school division team winner was Adams. Junior high individual winner was Geoffrey Rodriguez, Elbert. Junior high school division team winner was Elbert A. Daniel Hudson, Elbert, was the individual winner in the high school division. The high school division team winner was Elbert A.

Raphael Clark, a sixth grade student at E.A. St. Vile Elementary School, won the 1998 statewide Louisiana Art Educators Association Allschool Contest.

Artwork from four Jefferson Parish Public Schools students were published in the 1999 Department of Environmental Quality calendar. They are: Lisa Sun and Sheron Harding, Marie Riviere Elementary School; Justin Silva, Alice Disney Elementary School and Kenneth Pittman, Kila Delibondo Elementary school.

The following are first place winners in the "Bill of Rights and Me" 1998 essay contest. Thad Nguyen, Thon, seventh grade, Truman Middle; Chang Nguyen, sixth grade, Henry Ford Junior High; tenth grade, Thuy Nguyen, Elbert; eleventh grade, Kris James, Elbert; twelfth grade, Lindsay Dumas, Elbert who was also the overall winner of the contest.

Katie White, a first grade student at Barkan Elementary School and Shelby Kalford, Mercedes Middle School were both recipients of the statewide "Yes I Can!" award.

Roddy Davis, Miller Wall student won a \$200 United States Savings Bond for playing in the Jefferson Parish Credit Union's Artillery Contest.

Han Nguyen and Quoc Huy Nham, Parish students at L.W. Higgins High School, placed in a state competition in honor of FrancoFest '99. They authored a children's book entitled *Un voyage au Ton*, which is being considered by two publishing companies in New York for publication this fall.

East Jefferson High School senior Colleen Bremer was first chair clarinet in the Southeast Louisiana University statewide regional honor band.

Bonabel High School was selected by Cox Communications to be one of only eight schools in the country to participate in a live nationwide workout.

Jeremy Sims, a senior at Riverdale High School, was chosen for the WWL "A++ Athletes' Award.



Nine students from John Burt High School received the High Schools That Work Award of Educational Achievement presented by the Southern Regional Educational Board to career-focused students who meet high standards of academic performance. The recipients include: Joni Barlow, Rebecca Dumas, Crystal Gonzalez, David Harbison, Franca Kocubova, Mark Montgomery, Sarah Ngyuyen, Nathan Thomas, and Benh Yeung.

The 1998-99 Riverdale High School varsity cheerleaders placed first in the large varsity co-ed division at the Universal Cheerleading Association Regional Competition.

The Broussard High School student council recently won the title of state president at the 50th anniversary of Louisiana Association of Student Councils (LASC)-Conference. Melody Braham represented the state of Louisiana and Broussard High School in all national student council events and activities this past year.

Greer King High School's newspaper, Irish Eyes, has earned a first place rating from the Columbia Scholastic Press Association (CSPA) ranking it among the best high school newspapers in the country.

T.H. Harts dance team placed as team stars in their division in the National Dance, Drill, and Cheer Competition Circuit of Champions. The team was named as the Grand National Champions.

Dorian Price, a fifth grade student at Andalus Elementary School is a first prize winner in the Labels for Education "Campbell's Soup School Staff" art contest.

Cary Anderson, Inan Laroque, David Berthogen, Andrew Mar, and Suzanne Walsh were winners in the Louisiana Philharmonic art poster contest. These students are fourth and fifth graders in the gifted/talented program at Andalus Elementary School.

The following Broussard High School students were gold medal winners at the Louisiana USA SKILLS/VCA competition. Ana Barabona won in secondary culinary arts, Lari Lamoine in secondary advertising design and Shaun Hubbard and Priscilla Goodhyme in Secondary television production.

The following students were first place winners in the 1999 Greater New Orleans Science and Engineering Fair. The Grand Award Winner was Uche/Chik Ezen Merile. Other winners included: Junior Division, Uche Okei, Merile, Biological Sciences; Brian Carabot, Adams, Earth and Space Science; Chris Parramita, Merile, Physical Science; Frances Gutierrez and Caitlin Burger, Adams, Team Projects; Senior Division, Sumia Awa, Greer King, Mathematics; American Institute of Aeronautics and Astronautics-Greater New Orleans Section, Clifford De Franco, West Jefferson; American Society of Civil Engineers - New Orleans Branch, Junior Division, Brian Carabot, Adams; Association of Energy Engineers, Louisiana Chapter Junior Division, Cory Sarvis, Adams; Bell South Junior Division, Michael Laroque and Bobby Maxwell, Riverdale Middle; Clio Sportsman's League, Senior Division, Tam Ngyuyen, Greer Junior; Junior Division, Inan Carabot, Adams; Gen & Mineral Society of Louisiana, Inc., Senior Division, Heather Camardelle, Ford; Dorothy Van Lae Haberk Award, Junior Division, Chris Parramita, Merile; New Orleans Chapter of Sigma Xi, Scientific Research Society of North America, Junior Division, Brian Carabot and Cory Sarvis, Adams; New Orleans Professional Inclusive Board, Senior Division, Jevon Roberts, Hest; Junior Division, Stephanie Lau, Greer Junior; New Orleans Geological Society, Junior Division, Brian Carabot, Adams; Society of Petroleum Engineers (SPE) Inc., Junior Division, Brian Carabot, Adams; Society of Women Engineers - Greater New Orleans Section Senior Division, Jevon Roberts, Hest; Women for a Better Louisiana, Senior Division, Tam Ngyuyen, Greer Junior; American Meteorological Society, Junior Division, Derek Smith,

Rosarvelt; Discovery Junior Science Competition, Junior Division, Uche' Okoh, Chris Peruvantis, Minister Brian Canales, Cory Harris, Neal Higgins and Bradley Marshall; Adams; NACIE International, Senior Division, Elizabeth Moore, Elton; National Council of Teachers of Mathematics, Senior Division, Sarah Anna, King and U.S. Army, Senior Division, Dong Tang, Elton.

The following students were first place winners in the West Bank Social Studies fair: Division I, Individual, Economics, Kimberly Sartin, Pine Elementary; Geography, Colin Baker, Inset Elementary; Sociology, Tyler Baker, Marvaco Middle. Division I, Group, Economics, Christopher Rodgers and Mason Gooden, Ararat Elementary; Geography, Joseph Murphy, Estelle Elementary; History, Cheryl Crestin and Devin Crestin, Pine Elementary; Political Science, Brandon Besant and Philip Frost, Inlet; Sociology, Chad Norman, Woodland West Elementary. Division II, Individual, Anthropology, Joshua Saitzer, Helen Cox Junior; Geography, Durgan Patel, Livestock Junior High. Division II, Group, Anthropology, Jessica Dickinson, Elton Patel, Sarah St. Blanc, and Angela Froy, Livestock Junior High; Geography, Helen Parsapian and Kathy Nguyen, Truman Middle; Sociology, Dr'Jeanne Antoine, Carolee Miles and Tiffany Devreux, Livestock Junior High. Division III, Individual, Anthropology, Jacob Wilson, Higgins High; Economics, Jesse Lishberg, Higgins High; Geography, Kristin Penick, Elton High; History, Jennifer Haggard, Livestock Junior High; Political Science, Prisc Tran, Higgins High; Sociology, Sheila Bruce, Higgins High. Division III, Group, Anthropology, Huang Dang and Dora Lee, West Jefferson High; Economics, Beth Nguyen, Mary Nguyen, and Theresa Nguyen, Higgins High; Geography, Van Kha and Loan Nguyen, Higgins High; History, Trish Nguyen and Quynh My Nhan, Higgins High; Political Science, Erin Mullane and Laura Lon, Elton High; Sociology, Dien Thy Tran and Dong Tang, Elton High. Division IV, Special Education, Gerald Sullivan, Woodrose Elementary.

The following students were first place winners in the East Bank Social studies fair: Division I, Individual, Anthropology, Gabriella Gilbert, Hazen Elementary; Economics, Kaye Fandross, Keller Elementary; Geography, Krista Allen, Bassett Elementary; History, Angie Seale, Elton Elementary; Sociology, Catalin Rubenstein, Hazen Elementary. Division I, Group, Anthropology, Erin Leonard and Elizabeth Cook, Milder Middle; Economics, Traci Lincoln and Katherin Trubson, Bassett Elementary; Geography, Sabrina Cosko and Gabby Lloyd, Green Park Elementary; History, Mia Goldwasser and Saraanna Moore, Political Science, Jonathan Pecht and Stefan Farrell, Dimey Elementary; Sociology, David Rothman and Brian Parkette, Audubon Elementary. Division II, Individual, Geography, Adams Hyla, Higgins Middle; Political Science, Agnes Kop, Higgins Middle. Division II, Group, Anthropology, Chris Milson and Lance Campos, Milder Middle; Economics, Maggie Clark and Cecilia Chen, Adams Middle; Geography, Matti Karadimas and Charal Mochmar, Milder Middle; History, Stephen Debraudis and Renee Hoer, Harris Middle; Political Science, Brian Stamos, Derek Roth, Brandon Dupont, Lena Saman and Mike Honey, Rosarvelt Middle; Sociology, Bryan Cox and Amy Gomez, Rosarvelt Middle. Division III, Individual, Anthropology, Tony Howler, Bomsabel High; Economics, Rachel Powers, King High; Geography, Rajasheela Vijaykumar, King High; History, Glenn Dyer, King High; Political Science, John Palmitano, Bomsabel High; Sociology, Rachel Calamia, King High. Division III, Group, Anthropology, Jenny Chen and Jenny Mah, Bomsabel High; Economics, Kristen Roth and Owen Johnson, East Jefferson High; Geography, Usair Iqbal, Korry Pickett, Kevin Soong, and Naaclean Palma, Bomsabel High; History, Ross Liu, Monique Vargas, Carolee Ross, and Maric Regan, King High; Political Science, Kristi Bernard, Ararat Junior, and Adam Kennedy, King High; Sociology, Armon Marsh and Stacy Whitlow, King High. Division IV, Special Education, Kris Damon Stangnes, Dimey Elementary.

The following Culliver Career Center VICA students were first place winners at the local competition held recently. They are Melodie Martinez, Action Staff; Ronald Koisin, Computer Maintenance Tech; Marshall LeBlanc, Masonry; Shaquilla Dufrene, Medical Office. These students are eligible to attend VICA National Competition this summer.

Twenty-three teams of fourth and fifth graders representing 13 Jefferson Parish elementary schools recently participated in the Thinking Cap Quiz Bowl at both the parish and state levels. At the parish level, fifth grade first place team winners were from Alice Bligny; fourth grade first place team winners were from L.C. Ellis. At the state level, Alice Bligny's fifth grade team placed first.

The first place winners for the 1999 Louisiana School Boards Association artwork contest were as follows: K-4 category, Jeffrey Bruce, Bissont Plaza; 5-8 category, Lauren Underwood, Breyer Middle; and 9-12 category, Kelli Carreira, Oscar King High.

Lucret Smith of John Elert High School L.L.A.P. (Louisiana Engineering Advancement Program) Club received one of only three \$1,000 scholarships awarded at the University of New Orleans L.L.A.P. awards banquet. Justin Dandix was recognized as Elert's "Most Outstanding L.L.A.P. Student."

Adams Middle School won the Junior Quiz Bowl Competition. This is the fifth first place for the Adams team.

Lisa Sun, Riviere Elementary student was first place in the Black Kids Center. Over 120 school children competed.

Stacey Hyatt was presented the 1999 Presidential Spirit of Community Award for her outstanding work in her community. She implemented a peer mediation program to resolve student conflicts at Riverdale High School. The Presidential Spirit of Community Award is a nationwide program.

Eastwood High school teachers, Carborita Lanaker and Jerry Paschot are winners in the Times-Picayune Newspapers In Education Week essay contest.

The Jefferson Parish Council of the International Reading Association Young Authors contest state winners from Jefferson Parish Public School System are as follows: Dorey, special education kindergarten, Amorie Hubert, first place poetry and Ardine Park, special education kindergarten, Aaron Carter, first place, non-fiction.

Justin Affrines, Bonabel High School junior, participated with the U.S. Navy Wind Ensemble from Washington D.C. at Tulane University. He was invited to participate with the band because he achieved the highest honor in the State by placing first on trumpet in the Louisiana Music Educators Association's All-State tryouts.

Merley Middle School cheerleaders won first place for a third time in the Mardi Gras Cheerleading Championships and placed seventh in the nation at the National High School Cheerleading Championships and will be featured on ESPN and ESPN 2.

## INSTRUCTIONAL PROGRAM

We recognize that today's student is different, and we must address their various learning styles. To improve student performance beyond standardized testing, we rewrite the school's curriculum standards in language arts and math. Curriculum content, methodology, and assessment standards were strengthened to better align them with state and national benchmarks. While the teachers who participate in the revision process are testing new curriculum, curriculums are also being rewritten in the areas of science, social studies, foreign language, and the arts. This standards-based curriculum will address the various learning styles of today's students while establishing higher benchmarks for student performance.

Widespread agreement exists that education in Louisiana must be improved. In 1997, the state legislature passed, and the governor signed into law, legislation that mandated several significant changes in public education for grades kindergarten through 12. Among other things, the law established a student and school accountability system, giving the State Board of Elementary and Secondary Education (SBESE) the authority to create the accountability system and the Louisiana Department of Education (LDE) the responsibility to create the tests and reporting systems and to implement the directives of the SBESE. Since then the SBESE, advisory groups composed of educators and citizens from all over the state, and the Department have been working to develop all facets of the accountability system that will help to improve education.

The primary purpose of the student and school accountability systems is to ensure that each child in the state has the opportunity to receive an education adequate for productive citizenship in the 21st century. The systems measure student performance, and hold students, schools, and districts accountable for the performance of students. They also hold schools and districts responsible for helping students achieve high standards of learning. Students must meet certain standards in order to be promoted from grades 4 and 5. Schools will be required to make improvements until their students meet the standards. Schools whose students meet the standards and schools that improve over a period of time will be recognized. Schools that do not make sufficient improvements will receive corrective assistance from the district and state. Severe sanctions are possible if a school persistently fails to meet its goals.

Every Louisiana student in grades 3 through 8 will participate in either the criterion-referenced LEAP for the 21st Century (LEAP 21) tests or the norm-referenced Louisiana Tests each year in April. Students may be exempted from taking all or some tests for medical reasons, because of limited English proficiency, or by meeting other specific criteria. For these criteria, see the section on student eligibility. Each student will receive individual results of the state-mandated tests by June. There are currency requirements that high school students must meet in order to graduate with a high school diploma. These requirements are not discussed in this manual. It is anticipated that the high school tests and standards may be revised in the future.

In 1998-99, test scores for students in grades 4 and 8 who took the LEAP 21 mathematics and English language arts tests, and scores for students in grades 3, 5, 6, and 7 who took The Louisiana Tests will be included in the calculation of grades K-8 schools' initial baseline School Performance Score (SPS) and Growth Targets. The SPS used to set the Growth Target is based on all students tested. However, the SPS calculated initially to determine a school's placement into Level I Corrective Actions is based on scores of regular education students only. In 2000/2001, School Performance Scores for Grades K-8 schools will be recalculated again using the LEAP 21 mathematics and English language arts scores along with The Louisiana Tests scores from spring 2000 and spring 2001 to determine the progress schools have

made since 1998/99. In addition, for grades 4 and 8, LEAP 21 science and social studies tests will be added beginning in 1999/2000. The science and social studies tests will be included in the baseline for the next accountability cycle.

For grades 9-12 schools, the initial baseline School Performance Scores and Growth Targets will be calculated from spring 2001 LEAP 21 Graduation Exit Examination scores and grade 9 scores from The Iowa Tests.

### School Accountability Report

School accountability results will be made available primarily through the *School Accountability Report*, first issued in September 1998. The *School Accountability Report* will include a School Performance Score that shows the school's standing in relation to the state's ten-and-twenty-year goals. The SPS summarizes the performance of the school's students on the accountability indicators of the LEAP 21 criterion-referenced test, the norm-referenced Iowa Tests, attendance rate, and dropout rate (grades 7-8). The report will also provide the school's Growth Target, which represents the progress the school must make every two years to reach the state goals. Each school will be assigned a Performance Label based on its success in meeting its Growth Target. The report will also include scores and additional details for each of the accountability indicators: the LEAP 21 criterion-referenced test, the norm-referenced Iowa Tests, attendance rate, and dropout rate (for grades 7-8).

As part of the *School Accountability Report*, each school in the accountability system will receive a School Performance Score (SPS) each year. Based on the performance of the school in relation to the state goals and its Growth Targets, each school will receive a Performance Label. The Performance Label characterizes the school's absolute performance in relation to the 10-year goals established by the state. Based on its Performance Label in 1999, schools will be declared eligible for corrective actions or recognition for high performance.

The Performance Label associated with each School Performance Score range is given below.

<b>SPS</b>	<b>Performance Label</b>
150.0 or higher	School of Academic Excellence
125.0 - 149.9	School of Academic Distinction
100.0 - 124.9	School of Academic Achievement
state average 50% - 99.9	Academically Above Average
50.1 to state average	Academically Below Average
50.0 or lower	Academically Unacceptable School

As a result of the new state accountability program, we embarked, in 1997, on a coordinated program to improve students' standardized test scores, dedicating more than \$500,000 in additional instructional materials and teacher-training to this program. We set goals to decrease the percentage of students in the lowest quartile, to increase the percentage of students above the national average, and to enable at least 50 percent of students to score 80 percent or better on the standardized tests. To achieve this, we established a nine-member task force. Armed with the Spring 1997 test results, the task force met with each of the 83 principals to analyze their school's performance and develop an individualized plan for improvement, based on the strengths and weaknesses of that school. Each school's instructional plan

was augmented with results of a system-wide standardized protest that was administered in the fall of 1993. The testing cycle (once cycle) was repeated at the end of the school year and continued in school years 1994 and 1995. As a result, student outcomes on national

The Jefferson Parish Public School System does not have any schools in the "Academically Unacceptable" category.

To assure that our students have a safe place to learn and that all students receive the education to which they are entitled, we spend approximately \$5 million on discipline and safe school programs. Full-time deputies cover police seven high schools and two junior high schools as a preventive measure. The Police On Campus program is a partnership with the Jefferson Parish Sheriff's Office to ensure that every child should be able to come to school and feel safe, comfortable, and have a joy-filled day. The program has received the statewide 1998 Criminal Justice Award.

New curriculum content and standards inevitably change the way teaching, learning, and assessments occur in the classroom. To prepare our teachers to make the most of the new curricula, we are conducting training throughout the school year. The training is not only intended to help teachers present the new curricula, but also to introduce them to teaching methods that have been shown to produce higher skill levels in students. Accelerated Reader programs, for example, have increased reading level and fluency usage. Louisiana Systemic Initiative Programs math-teaching methods have improved mathematics test scores. Our school year calendar has been expanded to include two additional staff development days for teachers. Teachers receive guidance on developing better tests, administering tests more effectively, improving student preparation for tests, and interpreting test scores for continuous improvement of their teaching, curriculum development, and test methods.

Technology remains a top priority for our teaching staff. To that end, we have established five teaching/learning labs. These labs are available to teachers, teacher assistants, and clerical staff in order to keep them abreast of the current technology necessary to meet the needs of their students and our community.

Our student population is diverse, but we believe that all children can learn. We teach tolerance, respect for diversity, and recognition of various learning styles to address student differences. Our programs include Project Read for dyslexic students, 504 accommodations, English Speakers of Other Languages, character and values education, peer mediation, Drug Awareness Resistance Education, Drug Resistance Education Awareness Training, and Teen Court. We have trained our administrators and teachers in learning styles, values education, non-crisis prevention, and cultural awareness in addition to curriculum training. We endorse the idea that learning is a positive experience between a good teacher and a student.

The heart of the school system is a varied curriculum and a wide range of educational experiences offered from pre-kindergarten through adulthood for the community.

- The core curriculum addresses English, mathematics, science, reading, social studies, creative arts and physical education. Electives in junior and senior high school include foreign languages, art, music, vocational courses, computer science and computer literacy.
- The program for academically gifted students offers structured enrichment classes and specially designed elective classes to children beginning at age three and continuing through grade 12.

- The special education department identifies and evaluates children with disabilities from birth through the age of 21. Students receive occupational therapy, physical therapy, speech, and social work services as well as specialized instruction during the school year and the summer (extended school year). They are taught skills to help them function in the community, and they are offered the largest array of vocational programs, including job counseling and placement.
- The vocational education plan ensures that every freshman will be able to take a vocational elective. This plan also integrates career awareness in all subject matter areas.
- Title I is a federally funded program designed to improve the educational opportunities of educationally deprived children by helping them succeed in the regular programs, attain grade level proficiency, and improve achievement in basic and more advanced skills. These purposes are accomplished through academic instruction in the areas of reading/language arts and math, increased parental involvement and implementation of innovative programs.
- Adult education provides instructional offerings in basic academic and life-long coping skills that will enable the adult student to continue an education. Students in the adult education programs must be 16 years of age or older, must not be enrolled in the K-12 system, and must have less than a high school education. Project Open Door, Project Independence, and classes in English as a second language in addition to basic education classes and pre-GED classes assist the adult in the ability to function more productively and responsibly in society.

#### STUDENT ENROLLMENT

During the period 1975/76 through 1991/92, public school enrollment showed a changing trend. In 1977/78, the first negative growth in recent history was experienced and the trend continued until 1983/84 when a trend reversal to a positive growth began continuing into 1988/89. The trend now is negative growth at an increasing rate. This is true of most of the 66 school districts in Louisiana. The overall Louisiana population is in a downward spiral. The following table lists the enrollment, average daily membership and average daily attendance.

School Year	Student Enrollment	Student Enrollment Data		
		Increase/ Decrease*	Average Daily Membership	Average Daily Attendance
1971/72	68,627	<790<	63,918.4	61,519.8
1976/77	67,869	<1,558>	63,533.2	59,165.4
1978/80	63,216	<3,825>	62,415.0	54,873.0
1980/81	60,594	<3,622>	60,082.8	54,268.0
1981/82	58,522	<2,072>	58,338.8	53,815.0
1982/83	54,991	<3,531>	53,348.0	53,099.8
1983/84	55,715	=1,234>	54,384.0	51,581.9
1984/85	54,898	863	53,714.0	52,199.0
1985/86	54,841	145	53,874.0	52,441.8
1986/87	53,886	845	54,577.0	53,293.0
1987/88	53,838	170	54,735.8	53,269.7
1988/89	54,234	396	57,040.0	53,878.0
1989/90	51,479	<2,755>	54,993.7	52,482.4
1990/91	52,085	<586>	57,971.8	53,682.0

1991/92	57,252	<10%	55,582.9	50,791.0
1992/93	56,637	<10%	55,241.0	49,642.0
1993/94	55,478	<1,182%	54,638.2	55,459.5
1994/95	56,137	663	55,022.8	52,984.8
1995/96	55,088	<1,129%	52,088.0	48,958.0
1996/97	54,576	<452%	52,034.8	48,958.0
1997/98	54,587	13	52,071.0	49,128.2
1998/99	53,128	<1,663%	52,270.0	48,679.8
1999/00	51,587	<1,617%		

The School System has a tremendous financial impact on the community. It has in excess of 7,700 employees and an annual payroll in excess of \$170 million. It also spends annually \$50 million on goods and services, and over \$18 million for repairs and renovations.

The overall economy in Jefferson Parish continues to show improvements through diversification. Jefferson Parish is the second most populated parish in Louisiana with the population showing a slight decrease in 1998. The per capita income in Jefferson is consistently higher than the majority of Louisiana's parishes and the state as a whole. Further job growth in Jefferson Parish is expected to be concentrated most heavily in service businesses, especially professional services such as law, medicine, accounting, engineering and financial services. An area which has recently grown is the oil and gas industry particularly on the Harvey Canal located on the west bank. While Jefferson Parish offers all of the business amenities and services which commercial establishments look for, it also affords its residents a high quality of life with good schools, low crime rates and plenty of recreational activities. The training facility of the New Orleans Saints is located in Jefferson Parish, and a minor league baseball park opened in April, 1997, home to the AAA semi-professional New Orleans Zephyrs. Jefferson Parish is well on its way to becoming the future business and commercial hub of the Gulf South, but it has not forgotten its rich history nor neglected its abundant natural and scenic resources. It is a consistently vibrant quality of life and progress go hand-in-hand. In an attempt to shed the label "bedroom community," which is so often applied to suburban areas on the perimeters of large cities, Jefferson has moved progressively forward with major office and shopping complexes springing up everywhere. For the tourist, Jefferson Parish is a popular home base from which to explore the fascinating wonders of South Louisiana. Its modern, first class accommodations are competitively priced and offer a quiet, safe and affordable environment in which to enjoy the quaint charm and just a view of the surrounding parishes. Jefferson is home to the Jean Lafitte National Park and the Bayou Segnette State Park, both of which are very popular with residents and tourists alike. While catering to family tourism, Jefferson Parish has an extensive collection of fine restaurants, many specializing in Creole and Cajun cuisine. Residents and tourists alike participate in the lively parades and celebrations of the Mardi Gras season throughout Jefferson Parish. Twelve institutions of higher learning are located in the New Orleans area and are easily accessible to Jefferson Parish residents. In addition, there are two theological institutions and several business, trade and technical schools which prepare students for various occupations.

In December of FY 1995/96, the School Board issued \$18 million in new 1/2% Sales Tax Bonds funded by the current 1/2% Sales Tax Revenue (no new tax was required). The new money was dedicated to renovations of existing schools, as well as new energy efficient lighting systems. As of October 1, 1999, \$44,637,393 of the projects have been bid or completed with \$2,974,348 remaining to be completed. The Jefferson Parish Public School System has operated with a positive general fund balance for many years. The fiscal year ended FY 1998/99 general fund fund balance is approximately \$8.8 million. The teachers in Jefferson Parish are unionized. In September of 1997, the Board and Union agreed to a new three (3) year contract ending June 30, 2000. This contract is valued at nearly \$8 million. The Board and



administration will enter into negotiations with the union in February, 2005. The philosophy of the School Board is conservative and funds must be identified and securing before recurring expenditures can be added to the budget. During FY 1995/96 the Jefferson Parish School Board adopted two fiscally conservative provisions that enhance its ability to provide quality education for the children in our area long term. These provisions are:

- Non-recurring funds cannot be used to establish recurring expenditures.
- The first 2% of sales tax growth over and above that projected in the budget will be placed in a contingency fund and not automatically placed in the revenue equation for the next year's budget.

The Board of the Jefferson Parish Public School System established a long-range planning/design committee composed of various civic and business organization representatives as well as School System personnel and meets monthly to develop a strategic plan. This committee, along with the Education Planning Committee (E.P.C.), plays a major role in deciding those programs and expenditures that are contained in the general fund operating budget as well as determine whether or not new revenues are needed and if so for what purposes).

## FINANCIAL INFORMATION

### Accounting Systems and Budgetary Control

In developing and evaluating the School System's accounting systems, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concepts of reasonable assurance recognize that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the School System's internal accounting controls adequately safeguard assets and provided reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at a detailed level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors.

The School System emphasizes decentralized budgeting in order to enhance the ability of principals to serve as effective and efficient instructional leaders. In fiscal year 1987 the School Board gave principals, with input from subject coordinators, teachers, students and parents, the authority to spend the allocated financial resources to best meet the needs of their unique student groups. To accomplish this end, the School Board adopted a set of guidelines consistent with applicable State law. This system allows each school to determine its needs, establish budgets, and spend its financial resources according to its own timetable or reserve the funds for future years' needs. The vehicle for these actions is the Student Activity Fund. All monies due a school are deposited directly into each school's activity account at the beginning of each school year. The principal, using School Board adopted guidelines, operates his/her school according to his/her individually tailored educational plan. A major advantage of this

system is that it gives principals direct control over resources vital to achieving educational success and in so doing makes it easier to ensure accountability for goal achievement.

#### General Governmental Functions

Revenues for Governmental Fund Types which include General, Special Revenue, Debt Service, and Capital Projects Funds total \$339,331,838 in 1998/99, an increase of 4.8 percent over 1997/98. Sales taxes produced 39.7 percent of total revenues compared to 39.9 percent last year, and State Equalization provided 37.5 percent of total revenues compared to 38.8 percent last year. The amounts of revenues from various sources is shown in the following tabulation.

	Amount	Percent of Total	Increase (Decrease) from 1998
Sales taxes	\$ 134,532,285	39.7%	\$ 3,286,612
Ad valorem taxes	21,211,487	6.2	431,475
Tuition from patrons	798,175	.2	91,882
Other local (excluding interest)	10,761,634	3.2	(1,079,389)
State sources	149,483,238	44.4	752,180
Federal sources	<u>31,433,283</u>	<u>9.3</u>	<u>18,483,234</u>
<b>Total revenues</b>	<b><u>\$ 339,331,838</u></b>	<b><u>100.0%</u></b>	<b><u>\$ 15,081,313</u></b>

Expenditures for Governmental Fund Types totaled \$352,042,972 in 1998/99, a net increase of \$8,491,348 or 2.4 percent from 1997/98. The primary component for the net increase was an increase of \$8,186,524 in expenditures for instruction services, mainly due to salary increases.

	Amount	Percent of Total	Increase (Decrease) from 1998
Instruction	\$ 189,604,482	56.7%	\$ 8,186,524
Supporting services	183,847,580	59.9	6,028,764
Non-instruction	3,009,608	.9	183,894
Capital Outlay	66,498,736	2.0	(5,762,766)
Debt Service:			
Principal retirement	15,679,364	4.9	(1,283,457)
Interest and fiscal charges	<u>12,363,468</u>	<u>3.5</u>	<u>(259,829)</u>
<b>Total expenditures</b>	<b><u>\$ 352,042,972</u></b>	<b><u>100.0%</u></b>	<b><u>\$ 8,491,348</u></b>

The total fund balance for all Governmental Fund Types was \$166,888,287 at year-end, an increase of \$7,346,867 due mainly to the increase of \$21,068,089 in Ad Valorem Bonds.

At June 30, 1999 the General Fund had a fund surplus of \$37,094,854 on the budgetary basis.

## Debt Administration

The ratio of net bonded debt to assessed value and the amount of bonded debt per capita are useful indicators of the School System's debt position to management, citizens, and investors. These data for the School System as of June 30, 1999, were as follows:

	Amount	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
Net Bonded Debt	\$21,811,185	0.85%	\$48

## Proprietary Fund Type

The Enterprise-defined Lunch Fund is used to account for the operations of the School System's cafeterias and other food facilities. The School System attempts to operate the Lunch Fund at a break-even level, although the School System provides operating transfers as necessary to fund any deficits generated on a cash basis. At June 30, 1999, deferred revenues of \$582,524 were recognized which represents the value of unexpended donated commodity at that date. The recognition of such deferred revenues resulted in a deficit in retained earnings of \$380,811. For management purposes, the School System views deferred revenues as a component of fund equity.

## Cash Management

During the year, the School System invested directly in instruments issued by the United States Government or its agencies created by an act of Congress, in repurchase agreements backed by such instruments, or in a guaranteed investment contract. The total amount of investment income earned for the year ended June 30, 1999 was \$4,553,255. This was distributed as follows:

Debt Service Fund	\$ 1,387,843
Capital Projects Fund	2,283,718
General Fund	870,707
Enterprise Fund	51,889
Total	<u>\$ 4,553,255</u>

## General Fixed Assets

The fixed assets of the School System are used in the performance of the overall educational function. As of June 30, 1999, the general fixed assets of the School System amounted to \$300,126,896. This amount represents the original cost and estimates of original cost of the assets and is considerably less than their current replacement value.

## Risk Management

The School System maintains a limited risk program for worker compensation insurance. As part of this program, reserves are being accumulated in the General Fund to meet potential losses. In addition, various risk control techniques including an employee safety program and pre-employment physicals have been implemented to minimize accident-related losses. Risk financing is accomplished through the purchase of various insurance policies from commercial insurers.

## OTHER INFORMATION

### Independence Audit

State law and School System policy require an annual audit of the books of account and financial records of the School System by independent certified public accountants selected by the School Board. The School System has complied with this requirement, and the independent auditor's report is included in this report.

### Awards

The Association of School Business Officials International (ASBO) awarded a Certificate of Excellence in Financial Reporting, and the Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the School System for its comprehensive Annual Financial Report for the fiscal year ended June 30, 1998. This was the ninth consecutive year that the School System has received these prestigious awards. In order to be awarded these Certificates, the School System published an easily readable and efficiently organized Comprehensive Annual Financial Report. Such a report satisfied both generally accepted accounting principles and applicable legal requirements.

The Certificates are valid for a period of one year only. The School System believes that this current Comprehensive Annual Financial Report continues to meet both Certificates programs' requirements and will be submitted to ASBO and GFOA to determine its eligibility for another certificate.

### Acknowledgments

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the entire staff of the Finance and Accounting Activity of the Business Services Division. We would like to express our appreciation to all members of the division who assisted and contributed to its preparation.

We also wish to thank the members of the School Board for their continued consideration and support, and for planning and conducting the financial operations of the School System in a responsible and progressive manner.



Oliver M. Lagasse  
Superintendent



Frank S. Davis  
Chief Financial Officer

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS**  
**INTERNATIONAL**



This Certificate of Excellence in Financial Reporting is presented to  
**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**  
For its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 1998

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

*Allen S. Hankins*  
President

*Dee E. King*  
Executive Director

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Jefferson Parish Public  
School System,  
Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1996

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



*Charles R. Ellsworth*  
President  
*Jeffrey L. Lewis*  
Executive Director



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(504) 304-2500

## **INDEPENDENT AUDITORS' REPORT**

Members of the School Board of  
Jefferson Parish, Louisiana

We have audited the accompanying general purpose financial statements of the Jefferson Parish Public School System as of June 30, 1999 and for the year then ended, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the Jefferson Parish Public School System's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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 Jefferson Parish Public School System as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

The year 2000 supplementary information on page 71 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board, and we did not audit and do not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the unprecedented nature of the year 2000 issue and its effects, and the fact that authorization or measurement criteria regarding the status of remediation efforts have not been established. In addition, we do not provide assurance that the Jefferson Parish Public School System is or will become year 2000 compliant, that the Jefferson Parish Public School System's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the Jefferson Parish Public School System does business are or will become year 2000 compliant.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund financial statements, schedules and other supplemental information listed in the foregoing table of contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements of the Jefferson Parish Public School System. This additional information is the responsibility of the Jefferson Parish Public School System's management. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.



In accordance with Government Auditing Standards, we have also issued a report dated October 15, 1999 on our consideration of the Jefferson Parish Public School System's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The statistical data listed in the foregoing table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the Jefferson Parish Public School System. Such additional 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.

*Deloitte & Touche LLP* Robert E. Company *Harold M. Adams*  
October 15, 1999

## General Purpose Financial Statements

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNIT JUNE 30, 1999

ASSETS AND OTHER DEBITS	Governmental Fund Types				Proprietary Fund Type Enterprise- School Lunch
	General	Special Revenue	Debt Service	Capital Projects	
Cash and investments (Notes 2 and 14)	\$ 7,602,928	\$ 8,600,813	\$ 54,786,250	\$ 57,242,679	
Receivables:					
Sales and use tax (Note 5)	19,941,689			1,901,445	
Property tax (Note 4)	135,464		30,965		
Accounts	499,721	717,686			\$ 3,495
Interest receivable	32,534		54,383	374,699	
Due from other funds (Note 8)	12,171,577	515,164	1,388,285	1,417,185	
Due from other governmental units	155,160	8,990,813			196,837
Inventories					900,219
Prepaid items (principally insurance)	2,144,513				
Land, buildings and equipment, net (Notes 3 and 14)					801,250
Amount available to Debt Service Funds (Note 7)					
Amount to be provided for retirement of general long term bonds					
Amount to be provided for compensated absences					
Amount to be provided for claims and judgments					
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$43,838,686</b>	<b>\$16,895,786</b>	<b>\$56,251,786</b>	<b>\$60,796,131</b>	<b>\$1,983,497</b>

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

Fiduciary Fund Type Agency	Account Groups		Totals Primary Government (Memorandum Only)	Governmental Component Unit The Jefferson Community Charter School	Totals Reporting Entity (Memorandum Only)
	General Fixed Assets	Long Term Debt			
\$3,789,337			\$ 112,384,608	\$ 348,768	\$ 112,453,368
			21,500,137		21,500,137
			127,429		127,429
			1,374,232		1,374,232
			391,436		391,436
			36,492,131		36,492,131
			7,340,710		7,340,710
			692,215		692,215
			2,184,513		2,184,513
	\$ 280,326,896		361,397,248	358,885	361,496,131
		\$ 33,360,992	33,360,992		33,360,992
		141,921,778	141,921,778		141,921,778
		33,398,474	33,398,474		33,398,474
		258,080	258,080		258,080
<u>\$ 3,789,337</u>	<u>\$ 280,326,896</u>	<u>\$ 229,368,248</u>	<u>\$ 692,099,895</u>	<u>\$ 308,649</u>	<u>\$ 692,318,538</u>

(Continued)

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS AND DISCREETELY PRESENTED COMPONENT UNIT JUNE 30, 1999

LIABILITIES, EQUITY AND OTHER CREDITS	Governmental Fund Types			Capital Projects	Proprietary Fund Type Enterprise - School Lunch
	General	Special Revenue	DEED Service		
<b>LIABILITIES:</b>					
Accounts payable	\$ 1,451,384	\$ 866,790	\$ 12,864	\$ 1,405,357	\$ 79,941
Retainages payable				2,083	
Accrued liabilities:					
Salaries, wages, payroll taxes and retirement contributions	51,305,432				
Claims and judgments (Notes 7 and 11)	196,140				
Compensated absences (Note 7)					544,584
Workers' compensation claims (Note 11)	856,583				
Due to other funds (Note 8)	238,848	12,140,328	2,777,448	163,147	1,181,839
Due to student groups, schools and others					
Due to other governmental units		304,570			
Deferred revenue		482,487			600,534
Debits payable (Note 7)					
<b>Total liabilities</b>	<u>54,148,413</u>	<u>12,594,128</u>	<u>2,790,314</u>	<u>1,671,527</u>	<u>2,484,897</u>
<b>EQUITY AND OTHER CREDITS:</b>					
Investment in general					
Fixed assets (Notes 5 and 14)					(300,911)
Retained earnings (deficit)					
Fund balance (Note 12):					
Reserved	4,862,538		35,881,860	9,790,553	
Unreserved:					
Designated	287,381			49,831,489	
Undesignated	4,682,568	3,289,671			
<b>Total equity and other credits</b>	<u>9,834,289</u>	<u>3,289,671</u>	<u>35,881,860</u>	<u>59,772,564</u>	<u>(500,911)</u>
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<u>\$ 64,008,698</u>	<u>\$ 15,883,799</u>	<u>\$ 35,291,708</u>	<u>\$ 60,386,111</u>	<u>\$ 1,983,987</u>

Fiduciary Fund Type Agency	Account Groups		Totals Primary Government (Memorandum Only)	Governmental Component UnB The Jefferson Community Charter School	Totals Reporting Entity (Memorandum Only)
	Current Fixed Assets	Long Term Debt			
			\$ 3,868,188		\$ 3,868,188
			2,083		2,083
			31,285,472		31,285,472
		\$ 290,000	448,140		448,140
		55,586,474	54,152,978		54,152,978
			876,583		876,583
			16,492,331		16,492,331
\$3,769,727			3,768,727		3,768,727
			194,319		194,319
			1,049,821		1,049,821
		<u>178,423,770</u>	<u>135,423,739</u>		<u>135,423,739</u>
<u>3,769,727</u>		<u>129,269,144</u>	<u>287,346,400</u>		<u>287,346,400</u>
	\$380,326,896		300,326,896 (140,911)	\$ 158,885	300,684,881 (140,911)
			48,116,875		48,116,875
			48,385,798 7,962,632	146,764	48,385,798 8,149,396
	<u>380,326,896</u>		<u>405,613,482</u>	<u>345,649</u>	<u>405,719,131</u>
<u>\$3,769,727</u>	<u>\$380,326,896</u>	<u>\$129,269,144</u>	<u>\$892,999,882</u>	<u>\$345,649</u>	<u>\$892,584,334</u>

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNIT YEAR ENDED JUNE 30, 1998

	General	Governmental Special Revenues
<b>REVENUES:</b>		
Local sources:		
Property taxes	\$ 21,146,379	
Sales and use taxes	100,815,906	
Tuition and other	788,113	\$ 4,000,600
Incidentals revenue	878,767	
Other (Note 5A)	2,081,919	
State sources	125,148,818	5,324,112
Federal sources	969,158	38,483,535
Total revenues	<u>278,067,180</u>	<u>38,808,149</u>
<b>EXPENDITURES:</b>		
Current:		
Instruction	178,691,050	22,893,376
Supporting services	98,524,496	13,288,014
Non-instruction	8,669	3,895,149
Capital outlay		
Debt service:		
Principal retirement		
Interest and fiscal charges		
Total expenditures	<u>287,194,851</u>	<u>39,076,539</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>9,872,329</u>	<u>-268,390</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in (Note 5)	382,844	27,242
Operating transfers out (Note 5)	(5,069,884)	(582,844)
Transfers to component unit (Note 5)	(490,000)	
Transfers from primary government (Note 5)		
Proceeds from bond issuance		
Total other financing sources (uses) - net	<u>(5,177,040)</u>	<u>(537,442)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>(5,304,711)</u>	<u>-805,832</u>
FUND BALANCES AT BEGINNING OF YEAR	<u>11,148,692</u>	<u>3,108,164</u>
FUND BALANCES AT END OF YEAR	<u>\$ 5,843,981</u>	<u>\$ 2,302,332</u>

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

Fund Types		Totals Primary Government (Memorandum Only)	Governmental Component Unit Traf. Jefferson Community Charter School	Totals Reporting Entity (Memorandum Only)
Debt Service	Capital Projects			
\$ 65,388		\$ 21,211,467		\$ 21,211,467
14,809,080	\$ 8,712,109	104,532,285		104,532,285
		4,793,719		4,793,719
1,367,843	2,263,700	4,482,368	\$ 12,536	4,514,786
	149,613	2,221,792	279,088	2,500,880
		149,483,138		149,483,138
		31,453,281		31,453,281
<u>16,233,131</u>	<u>12,118,922</u>	<u>238,281,858</u>	<u>291,534</u>	<u>239,493,664</u>
		399,684,442	219,860	399,934,472
36,126		363,847,386	238,795	364,387,182
		3,183,618	33,360	3,217,121
	19,498,795	19,498,716		19,498,795
13,625,164		13,625,394		13,625,164
12,265,481		12,265,401		12,265,481
<u>26,815,071</u>	<u>19,498,795</u>	<u>352,042,977</u>	<u>692,209</u>	<u>352,735,186</u>
<u>(9,263,949)</u>	<u>(7,278,764)</u>	<u>(12,641,647)</u>	<u>(621,675)</u>	<u>(13,263,722)</u>
9,811,844	4,496,363	13,924,493		13,924,493
(2,801,643)	(7,208,719)	(19,522,213)		(19,522,213)
		(490,698)		(490,698)
			458,000	458,000
<u>114,826</u>	<u>23,808,080</u>	<u>22,124,826</u>	<u>458,000</u>	<u>22,114,826</u>
<u>6,292,032</u>	<u>19,287,644</u>	<u>28,087,114</u>	<u>458,000</u>	<u>28,513,114</u>
(1,493,983)	11,808,680	7,946,667	48,205	7,264,182
<u>36,892,980</u>	<u>46,863,414</u>	<u>98,142,238</u>	<u>98,439</u>	<u>98,248,699</u>
<u>\$ 21,861,892</u>	<u>\$ 38,772,564</u>	<u>\$ 109,588,297</u>	<u>\$ 146,704</u>	<u>\$ 110,353,061</u>



# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES YEAR ENDED JUNE 30, 1999

	General Fund		
	Adopted Budgetary Basis	Revised Budget	Variance- Favorable (Unfavorable)
<b>REVENUES:</b>			
Local sources:			
Property taxes	\$ 31,046,179	\$ 18,066,693	\$ 12,979,486
Bills and no-fee loans	195,813,986	999,228,641	799,244
Tuition and other	758,113	899,080	(140,887)
Investment income	878,767	850,680	28,087
Other	2,881,979	2,844,904	37,075
State sources	135,148,818	135,423,985	(275,147)
Federal sources	968,740	940,080	28,660
Total revenues	<u>270,997,568</u>	<u>267,395,423</u>	<u>3,602,145</u>
<b>EXPENDITURES:</b>			
Instruction	134,828,701	176,335,361	1,514,880
Supporting services	85,374,844	89,471,180	863,816
Non-personnel	8,468	48,989	(42,521)
Total expenditures	<u>220,211,913</u>	<u>265,847,689</u>	<u>683,575</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>5,085,655</u>	<u>1,547,734</u>	<u>4,285,540</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Opening transfers in	382,644		382,644
Opening transfers out	(5,689,854)	(2,282,249)	(2,187,555)
Transfers to component unit	(458,890)	(458,890)	-
Total other financing sources (uses) - net	<u>(5,107,200)</u>	<u>(2,312,249)</u>	<u>(2,405,511)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>688,455</u>	<u>(1,064,515)</u>	<u>1,580,829</u>
<b>ENCUMBRANCES OUTSTANDING AT YEAR END</b>	<u>2,719,415</u>	<u>2,719,415</u>	
<b>FROM YEAR ENCUMBRANCES EXPENDED IN CURRENT YEAR</b>	<u>(4,746,332)</u>	<u>(4,746,332)</u>	
<b>FUND BALANCES AT BEGINNING OF YEAR (GAAP BASIS)</b>	<u>11,148,692</u>	<u>(3,758,158)</u>	<u>(2,609,466)</u>
<b>FUND BALANCES AT END OF YEAR (GAAP BASIS)</b>	<u>\$ 3,834,268</u>	<u>\$ 30,343,769</u>	<u>\$ 1727,457</u>

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

**EXHIBIT A-3**

<b>Budgeted Special Revenue Funds</b>		
<b>Account or Budgetary Base</b>	<b>Revised Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
\$1,367,651	\$1,813,280	\$ 344,171
468,215	632,898	16,815
<u>607,531</u>	<u>385,136</u>	<u>212,195</u>
<u>4,343,895</u>	<u>3,771,234</u>	<u>572,681</u>
1,906,231	1,404,125	(492,106)
628,183	694,538	66,125
<u>1,933,875</u>	<u>1,708,888</u>	<u>(228,267)</u>
<u>4,669,469</u>	<u>3,807,251</u>	<u>(362,238)</u>
<u>274,508</u>	<u>(33,937)</u>	<u>318,445</u>
_____	_____	_____
_____	_____	_____
274,898	(33,837)	318,443
<u>1,468,213</u>	<u>1,468,213</u>	_____
<u>\$1,742,823</u>	<u>\$1,431,388</u>	<u>\$ 319,443</u>

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

EXHIBIT A-4

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS  
 PROPRIETARY FUND TYPE - SCHOOL LUNCH ENTERPRISE FUND  
 YEAR ENDED JUNE 30, 1999**

OPERATING REVENUE -	
Food service sales	\$ 2,609,596
OPERATING EXPENSES:	
Salaries and related benefits	6,896,183
Food costs	6,132,687
Material and supplies	868,884
Contractual services	237,842
Depreciation	944,689
Miscellaneous	28,225
Printing	12,842
Repairs and maintenance	365,659
Taxes	17,432
Utilities	861,789
Total	<u>18,598,642</u>
OPERATING LOSS	<u>15,989,046</u>
NONOPERATING REVENUES:	
Investment income	32,990
Federal grants in aid:	
Donated commodities	565,718
School lunch and breakfast program	12,512,079
Other restricted revenues	237,826
Total	<u>13,348,613</u>
NET LOSS BEFORE OPERATING TRANSFERS	(2,640,433)
OPERATING TRANSFERS IN	<u>1,000,000</u>
NET LOSS	(970,684)
RETAINED EARNINGS AT BEGINNING OF YEAR	<u>478,683</u>
RETAINED EARNINGS (DEFICIT) AT END OF YEAR	<u>\$ (492,001)</u>

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

**STATEMENT OF CASH FLOWS - PROPRIETARY FUND TYPE  
SCHOOL LUNCH ENTERPRISE FUND  
YEAR ENDED JUNE 30, 1999**

<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES:</b>	
Operating loss	\$(15,907,846)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	346,888
Donated commodities used	1,179,317
Change in assets and liabilities:	
Increase in accounts receivable	(6,315)
Increase in inventories	(48,473)
Increase in accounts payable	23,902
Decrease in compensated absences	(2,843)
	<u>14,483,326</u>
Net cash used in operating activities	\$(14,483,326)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Federal grants in aid	12,503,879
Increase in due to other funds	129,756
Operating transfers in	3,587,722
Other restricted revenue	237,356
	<u>14,467,872</u>
Net cash provided by noncapital financing activities	14,467,872
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES -</b>	
Acquisition of capital assets	<u>(83,898)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES -</b>	
Investment income received	<u>32,599</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(49,181)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>49,181</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ -</u>
<b>NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>	
Donated commodities received	\$ 1,068,224
Donated commodities used	<u>(1,079,177)</u>
Total noncash investing, capital, and financing activities - net	<u>\$ 38,117</u>

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

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999**

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**1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Jefferson Parish Public School System (the School System) is an independent special district created for the purpose of providing elementary and secondary education to the citizens of Jefferson Parish, Louisiana. The School System is governed by an elected board comprised of nine members.

The following is a summary of the School System's significant accounting policies which conforms to generally accepted accounting principles as applicable to governmental units:

**Reporting Entity** - In conformity with the Governmental Accounting Standards Board's (GASB) definition of a reporting entity, the general purpose financial statements of the School System include the accounts of all School System operations. As required by generally accepted accounting principles, these financial statements present the School System as the primary government. The School System has one component unit, the Jefferson Community Charter School, which is presented as a discretely presented component unit. The Jefferson Community Charter School is included in the reporting entity because it is fiscally dependent on the School System. However, the Charter School is a legally separate entity and, as such, appoints its own board. The purpose of the Charter School is to provide an alternative middle school for at-risk public school students in the sixth, seventh and eighth grade who have been expelled from the parish public school system to learn appropriate behavioral and academic skills enabling them to return to functioning, responsible participants in the public middle and high schools. The component unit also has a June 30 year end. Complete financial statements of the component unit can be obtained from the Charter School. The School System and its component unit represent the reporting entity. Additionally, the School System is a legally separate governmental organization that has a separately elected governing body and does not meet the definition of a component unit.

**Kind of Presentation - Fund Accounting** - The accounts of the School System are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses, as appropriate. The various funds are summarized by type in the financial statements. The following fund types, account groups and discretely presented component unit are used by the School System:

**Governmental Fund Types**

**General Fund** - to account for all financial resources and expenditures except those required to be accounted for in another fund.

**Special Revenue Fund** - to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for special purposes.

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

**Capital Projects Fund** - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

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**Proprietary Fund Type**

**Enterprise Fund** - to account for operations that are financed and operated in a manner similar to private business enterprises, where the governing body has decided that periodic dissemination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The only enterprise fund maintained by the School System is the School Lunch Fund which provides lunch, breakfast and milk to students at reduced prices.

**Fiduciary Fund Type**

**Agency Funds** - to account for assets held by the School System as an agent for others.

**Account Groups**

Account groups are used to establish accounting control and accountability for the School System's General Fixed Assets and General Long-Term Debt. The following are the School System's Account Groups:

**General Fixed Assets Account Group** - Fixed assets used in Governmental Fund Type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. General fixed assets consist of land, buildings and improvements, and equipment with an expected useful life of more than one year. Purchases of general fixed assets are recorded as expenditures at the time of purchase. Depreciation is not recorded on general fixed assets.

**General Long-Term Debt Account Group** - Long-term liabilities such as unsecured general obligation indebtedness and the long-term portion of compensated absences expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

**Component Unit**

The component unit of the School System, the Jefferson Community Charter School, is accounted for as a Governmental Fund Type.

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

The modified accrual basis of accounting is followed by the Governmental Fund Types and the Agency Funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than principal and interest on long-term debt, compensated absences, and claims and judgments, which are recognized when due, are recorded when the fiscal liability is incurred, if measurable.

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

Revenues from local sources consist primarily of sales and use and property taxes. Year-end accruals of sales and use tax revenue is based upon June and prior months' sales and use taxes collected during July and August of the following year. Property tax revenues and revenues received from the State of Louisiana (the State) are recognized as revenue primarily as received except at year end when they are accrued for a period not exceeding 90 days. Miscellaneous revenues are recorded as revenue when received in cash because they are generally not measurable until actually received. Generally, investment earnings are recorded as earned since they are measurable and available.

Grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant and, accordingly, when such funds are received, they are recorded as deferred revenue until earned.

The Proprietary Fund Type is accounted for on a flow of economic resources management basis. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e., net total assets) consists solely of retained earnings. The Proprietary Fund Type operating statement presents increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The accrual basis of accounting is utilized by the Proprietary Fund Type. Under this basis of accounting, revenues are recognized when earned, and expenses are recognized when the related liability is incurred.

Under the provisions of GASB Statement No. 26, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Activities That Use Proprietary Fund Accounting*, the School System has elected not to follow Financial Accounting Standards Board guidance issued subsequent to November 30, 1989.

Effective July 1, 1998, the School System adopted the provisions of Governmental Accounting Standards Board Statement (GASBS) No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans." GASBS No. 32 was issued in response to a change in Internal Revenue Code Section 457 on August 28, 1996. This Code Section now requires that all assets and income of the deferred compensation plans established under the provisions of this Code Section must be held in trust for the exclusive benefit of the participants and their beneficiaries. Existing plans were required to comply with this requirement by January 1, 1999; the School System amended its plan effective July 1, 1998. The School System is no longer required to present these assets within the Agency Fund in its financial statements. As a result of compliance with this pronouncement, the assets and related liabilities of the deferred compensation plans which totaled \$4,028,252 at June 30, 1998 have been removed from the School System's financial statements. There was no effect on income or equity for the year ended June 30, 1999.

*Use of Estimates* - The preparation of financial statements in conformity with generally accepted accounting principles 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 statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

**Budget and Budgetary Accounting** - Under Louisiana Revised Statutes 17:48 and 39:1301-1304, the School Board adopts an annual budget of expected revenues and probable expenditures for the General Fund and two of its Special Revenue Funds (the Adult Education and Community Education Funds). The budgetary process includes public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. The budget is adopted and submitted to the State Department of Education no later than September 15 each year. Once a budget is approved by the State Department of Education, it can be amended at the function level at the discretion of management unless it becomes evident that receipts or disbursements will vary substantially from those budgeted. Then, the School Board shall prepare and adopt an amended budget.

Formal budgetary integration is employed as a management control device during the year for the General Fund and two Special Revenue Funds (the Adult Education and Community Education Funds). Budgetary control is exercised at the revenue and expenditure function level. Formal budgetary integration is not employed for the other Special Revenue, Debt Service and Capital Projects funds since their expenditures are controlled by contractual arrangements. Budgeted amounts reflected in the accompanying general purpose financial statements for the General Fund were adopted by the School Board on August 5, 1998, and include amendments, none of a significant nature, made through January 23, 1999. Special Revenue Funds budgets were adopted by the School Board on September 9, 1998. There were no amendments to the Special Revenue Funds budget for the current fiscal year.

The School System's budget includes encumbered amounts. Accordingly, the budgetary basis expenditure data reflected in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Budgetary Basis) and Actual - General and Special Revenue Fund Types (Exhibit A-2) includes encumbrances and, thus, differs from the expenditure data reflected in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Unit (Exhibit A-2) by the amount of the net change in encumbrances outstanding at year-end. The General Fund represents the only budgeted fund with encumbrances outstanding at year-end. A reconciliation of the differences between actual data and amounts on a budgetary basis is presented below:

	General Fund	Special Revenue Funds
Excess of revenues and other sources over expenditures and other uses (budgetary basis)	\$ 485,554	\$ 274,580
To reverse June 30, 1999 encumbrances recorded as expenditures on the budgetary basis	2,719,403	
To add back prior year's encumbrances paid in 1999, but not recorded as expenditures in 1999	<u>(4,249,352)</u>	
Excess (deficiency) of revenues and other sources over expenditures and other uses (GAAP basis)	<u>\$ (1,054,421)</u>	<u>\$ 274,580</u>



NOTES TO FINANCIAL STATEMENTS  
YEAR ENDING JUNE 30, 1998

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**Encumbrances** - Commitments related to unperformed necessary contracts for goods or services, such as outstanding purchase orders and uncompleted contracts, are recorded as encumbrances in order to reserve the applicable portion of the appropriation. Appropriations are valid for the year for which made, and any part of such appropriation which is not encumbered or expended lapses at the end of the year.

Encumbrances outstanding at year-end are reported as reservations of fund balances since they represent authority for expenditures in the subsequent year. Encumbrances do not constitute GASAP expenditures or liabilities. As materials are subsequently received, liabilities are recorded, and the related encumbrances are eliminated.

**Cash and Cash Equivalents** - For purposes of the statement of cash flows, the School Lunch Enterprise Fund includes all short-term, highly liquid investments (including certificates of deposit) with original maturity of three months or less when purchased to be cash equivalents.

**Investments** - Investments are stated at fair value.

**Inventory** - The School Lunch Enterprise Fund inventories consist of purchased food and supplies and commodities received as donations through the federal school lunch program. Such inventories are priced at cost (except for commodities received as donations which are priced using the USDA price list for commodities) on a first-in, first-out basis. Until donated commodities are consumed, they are reported as deferred revenues.

**Land, Buildings and Equipment, Net** - General fixed assets which are purchased are recorded at cost or estimated historical cost. Actual historical cost data was not available for buildings and improvements acquired or constructed prior to 1975. In those cases where it was not feasible to determine the actual cost, the buildings and improvements were valued at estimated historical cost by using price indexes. General fixed assets which are donated are recorded at their fair market value on the date received. No depreciation has been provided on general fixed assets.

Fixed assets associated with the activities of the School Lunch Enterprise Fund are recorded as assets of that fund and consist primarily of equipment. Depreciation of such assets is computed on the straight-line method over their estimated useful life of 33 years. Purchased fixed assets of the School Lunch Enterprise Fund are stated at cost or estimated historical cost, less accumulated depreciation of \$4,573,581 at June 30, 1998.

**Compensated Absence**

- A. **Vacation and Sick Leave** - All full-time employees of the School System are permitted to accrue sick pay (sick leave). Since fiscal year 1994, vacation days (annual leave) accrued in one fiscal year are to be used by the end of the same fiscal year unless the Administrative Department head determines that the work assignment of the employee requesting the annual leave is such that the employee should not take annual leave during that particular fiscal year, and this carryover is approved by the Superintendent. Annual leave and sick leave may accrue to an unlimited number of days. Upon termination of employment, the employee is paid for all annual leave accrued prior to fiscal year 1994 at 1994 daily salary rates and post 1994 accrued annual leave approved by the Administrative

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999**

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Department level at current daily salary rates and accrued sick leave up to a maximum of 25 days at current daily salary rates.

Annual and sick leave liabilities are recorded as an expense when incurred in the School Lunch (reimburse) Fund. In the governmental funds, only that portion which is expected to be liquidated within one year with expendable available financial resources is accrued at year-end. The remainder of the accrued liability which is applicable to Governmental Fund Types is reported in the General Long-Term Debt Account Group. Only that portion of accumulated sick leave which is vested is accrued. The amount of accumulated vacation and accumulated vested sick leave at June 30, 1999 applicable to Governmental Fund Types was \$15,988,133, none of which met the condition for accrual in the Governmental Fund Types; hence, the entire amount is reported in the General Long-Term Debt Account Group.

- B. Substantial Leave** - Any employee with a teaching certificate is entitled, subject to approval, to one semester of substantial leave after three or more years of continuous service or two semesters of substantial leave after six or more years of continuous service. Substantial leaves may be granted for rest and recuperation or professional and cultural improvement and must be approved by the School Board. Unused substantial leave may be carried forward to periods subsequent to that in which it is earned. Substantial leave does not vest.

Accumulated substantial leave for which payment is probable is accrued. That portion of accumulated substantial leave which is expected to be liquidated within one year with expendable available financial resources is accrued in the Governmental Fund Types, and the remainder is reported in the General Long-Term Debt Account Group. The amount of accumulated substantial leave at June 30, 1999 for which payment is probable was \$21,008,341, none of which met the condition for accrual in the Governmental Fund Types; hence, the entire amount is reported in the General Long-Term Debt Account Group.

**Total Columns on Combined Statements** - Total columns on the combined general purpose financial statements are captioned "Miscellaneous only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations and cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Intentional eliminations have not been made in the aggregation of this data.

**New Accounting Requirements** - The GASB has issued GASBS No. 34, "Basic Financial Statements," in June 1999. Effective for fiscal year ended June 30, 2002, GASB Statement No. 34 establishes new financial reporting requirements for both state and local governments. When implemented, it will create new information and will require much of the information that governments have presented in the past. GASB Statement No. 34 requires the School System to significantly change the way it reports its financial data. The most significant change will be that the School System will report financial information for all governmental fund type accounting utilizing the full accrual method of accounting as opposed to the modified accrual method currently used.

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## 2. CASH AND INVESTMENTS

*Deposits* - In accordance with Louisiana Statutes, the School System maintains deposits at those depository banks authorized by the School Board. All such depositories are members of the Federal Reserve System.

Louisiana Statutes require that all School System deposits be protected by insurance or collateral. The market value of collateral pledged must equal 100% of the deposits not covered by insurance.

At June 30, 1999, the carrying amount of the School System's (primary government only) deposits was \$43,703,969, and the bank balance was \$43,815,723. The School System's bank balance is categorized below to give an indication of the level of risk assumed by the School System at year-end. Category 1 includes insured or collateralized cash with securities held by the School System or by its agent in the School System's name. Category 2 includes collateralized cash with securities held by the pledging firm or an insurance's trust department or agent in the School System's name. Category 3 includes uncollateralized cash, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the School System's name.

Bank balance:	Category			Total
	1	2	3	
Cash	\$38,703,969	\$ -	\$ 5,111,754	\$43,815,723

**Investments**

Cash balances of the School System's funds are pooled and invested to the extent possible in authorized investments. Interest earned on invested cash is distributed to the various funds on the basis of the actual invested cash balances of the participating funds during the year.

The School System may invest idle funds as authorized by Louisiana Statutes, as follows:

- Direct United States Treasury obligations, the principal and interest of which are fully guaranteed by the government of the United States.
- United States government agency obligations, the principal and interest of which are fully guaranteed by the government of the United States, or United States government obligations, the principal and interest of which are guaranteed by any United States government agency.
- Direct security repurchase agreements of any federal bank, every only securities enumerated in paragraphs (a) and (b).

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

- (c) Time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana.
- (d) Mutual or trust funds, which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940 and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

The School System's investments are categorized below to give an indication of the level of risk assumed at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the School System or its agent in the School System's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the School System's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the School System's name.

Balances at June 30, 1999 were as follows:

Securities Type	Credit Risk Category			Carrying Value
	1	2	3	
U. S. Government	\$68,583,298	\$ -	\$ -	\$ 68,583,298
Total deposits				<u>49,781,300</u>
Total cash and investments				<u>\$ 118,364,608</u>

## 3. GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Land and improvements	\$ 15,018,008	\$ 1,382,078	\$ -	\$ 16,400,086
Buildings and improvements	236,658,330	6,072,348		342,730,268
Equipment	<u>36,681,179</u>	<u>3,655,992</u>	<u>3,122,128</u>	<u>40,794,148</u>
Total	<u>\$ 288,357,517</u>	<u>\$ 11,110,418</u>	<u>\$ 3,122,128</u>	<u>\$ 306,335,808</u>

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## 4. PROPERTY TAX

Property tax is due and becomes an enforceable lien on property on the first day of the month following the filing of the tax rolls by the assessor with the Louisiana Tax Commission (usually December 15). The tax is delinquent thirty days after the due date. The property tax assessment for fiscal 1999 was formally levied on November 15, 1998 based on property values determined by the Jefferson Parish Assessor's Office. All land and residential improvements are assessed at 10% of its fair market value and other property at 12% of its market value. The tax is billed and collected by the Jefferson Parish Sheriff's Office which receives certain millage for its services. Most of the property taxes are received by the School System in the month of January; however, delinquent property taxes are received throughout the year and are recognized as revenue primarily when they are received except at year-end when they are accrued for a period not exceeding 68 days.

Property tax is assessed for maintenance and operation for the School System as follows:

	No. of Mills
Maintenance and Operation	11.60
Constitutionally authorized	2.51

## 5. SALES AND USE TAX

For the year ended June 30, 1999, a 4.75% local sales and use tax was levied and collected within Jefferson Parish by the Jefferson Parish Sheriff's Office of which 2% was received by the School System and dedicated for the following purposes:

- 1.2% (approved May 3, 1988) for teachers' salaries and operating expenses
- 1.2% (approved October 8, 1984 and January 12, 1977) for debt service payments, for making capital improvements and/or for operating expenses (This represents 80% of a 1% tax levied by the Parish and dedicated to the School System)
- 0.4% (approved June 28, 1988) for making capital improvements, with authority to issue additional bonds for such purposes, and paying the related maintenance and operating expenses
- 1.0% (approved June 28, 1988) for increasing salaries and fringe benefits of school teachers and other employees
- 1.0% (approved October 3, 1977) for increasing salaries and benefits of school teachers and other employees, establishing guidance programs, payment of debt service, and instruction and maintenance expense

## 6. ISSUANCE OF BONDS

On March 1, 1999, the School System issued \$22,000,000 in Ad Valorem Tax Bonds. The Bonds mature serially through 2028 and bear interest at rates ranging from 3.75% to 6.0%. The Ad Valorem Bonds require principal and interest payments on September 1 and March 1 of each year beginning September 1, 1999, and until they mature on March 1, 2008. The bonds were issued for the purpose of improving existing public school buildings and paying the cost of issuance of the bonds.

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

The bonds are secured by and payable from a special ad valorem tax of three mills. Of these three mills, two mills are authorized for capital projects, and one mill is authorized for maintaining and improving existing public school buildings including repair and replacement of roofs, and heating and air conditioning systems. The School System is authorized to impose and collect the tax in each of the years 1999 through 2007.

## 7. GENERAL LONG-TERM DEBT

The following is a summary of changes in general long-term debt for the year ended June 30, 1999 (in thousands of dollars):

	Empowerment Assessments	State and Judgments	Tax Bonds			Total
			All Purpose Tax Bonds	SEA Bonds Tax Bonds	100 Year Tax Bonds	
Balance at July 1, 1998	\$ 21,555	1,150	\$ 1,840	\$ 128,778	\$ 78,475	\$ 304,814
Bonds issued			21,000			21,000
Bonds retired			(1,793)	(7,555)	(1,891)	(11,241)
Increase (decrease) in long-term portion of liability	16,224	170				16,394
Balance at June 30, 1999	\$ 37,779	1,320	\$ 11,047	\$ 121,223	\$ 76,584	\$ 348,353

Issued debt at June 30, 1999 is comprised of the following serial bond issues:

Description	Interest Rates	First Maturity Date	Range of Annual Principal Payments		Amount Outstanding
			From	To	
<b>All purposes tax bonds:</b>					
\$10,000,000 issue of 5/15/99	4.00	3/31/04	\$ 50,000	\$ 50,000	\$ 50,000
\$12,000,000 issue of 5/15/99	3.75-5.00	3/31/04	2,000,000	2,000,000	22,000,000
<b>Total</b>					<u>22,050,000</u>
<b>SEA 10yr sales tax bonds:</b>					
\$70,000,000 refunding issue of 6/15/92	5.25-6.25	3/31/04	383,000	9,393,000	67,129,000
\$16,000,000 refunding issue of 1/1/99	3.80-4.45	3/31/09	4,425,000	3,480,000	4,425,000
\$20,000,000 issue of 1/15/99	4.75-6.00	3/31/07	1,680,000	4,280,000	40,279,000
<b>Total</b>					<u>127,833,000</u>
<b>1000 10yr sales tax bonds:</b>					
\$35,845,264 refunding issue of 7/10/94, Series A	7.75-8.50	3/31/06	623,587	1,631,294	11,790,288
\$35,380,000 refunding issue of 4/15/94	4.75-5.10	3/31/10	4,676,708	5,508,689	26,462,464
<b>Total</b>					<u>38,252,752</u>
<b>TOTAL</b>					<u>\$ 313,623,778</u>

**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**

**EXHIBIT A-8  
(Continued)**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999**

**Ad Valorem Tax Bonds** - The ad valorem tax bonds are payable solely from, and secured by, a special tax imposed and collected annually in excess of all other taxes on all of the property subject to taxation within the territorial limits of School District No. 1 of the Parish of Jefferson, Louisiana. As of June 30, 1999, there was \$138,887 available in the debt service funds for servicing of these bonds.

**1994 5 1/2% Sales Tax Bonds** - The Series 1993 bonds, Series 1994 bonds and Series 1995 bonds are payable solely from, and secured by, an irrevocable pledge and dedication of the proceeds of the one-half percent (1/2%) sales and use tax authorized to be levied in the parish pursuant to elections held therein on October 5, 1994 and January 12, 1991. As of June 30, 1999, \$21,418,237 was available in the debt service funds for servicing of these bonds.

**1998 5 1/2% Sales Tax Bonds** - The Series 1998 and 1999A bonds are payable solely from, and secured by, an irrevocable pledge and dedication of the proceeds of a special one-fourth percent (1/4%) sales and use tax authorized to be levied in the parish pursuant to an election held therein on June 28, 1998. As of June 30, 1999, \$11,962,948 was available in the debt service funds for servicing of these bonds.

The annual debt service requirements (including interest of \$106,373,207) to amortize all of the School System's outstanding bonds as of June 30, 1999 are as follows:

Year Ending June 30,	Ad Valorem Tax Bonds	1994 Series Tax Bonds	1998 Series Tax Bonds	Total
2000	\$ 3,028,823	\$ 14,754,982	\$ 8,500,000	\$ 26,283,805
2001	2,935,323	14,763,251	8,500,000	26,098,574
2002	2,939,223	14,763,843	8,500,000	26,023,666
2003	2,931,729	14,763,500	8,500,000	26,025,289
2004	2,956,074	14,768,615	8,500,000	26,094,749
2005-2009	11,669,217	63,818,780	41,714,999	116,842,922
2010		<u>26,716,290</u>	<u>8,243,000</u>	<u>34,859,290</u>
<b>Total</b>	<b><u>\$28,470,199</u></b>	<b><u>\$183,608,383</u></b>	<b><u>\$ 91,718,999</u></b>	<b><u>\$281,796,672</u></b>

There are a number of limitations and restrictions contained in the various bond indentures. As of June 30, 1999, the School System was in compliance with all significant limitations and restrictions.

Certain outstanding Sales Tax Bonds of the School System have been delinquent in prior years by placing the proceeds of refunding bonds into irrevocable escrow accounts held and managed by bank trustees and invested in U. S. Treasury obligations, the principal and interest on which would provide amounts sufficient to pay all future debt service requirements of the old bonds. Accordingly, the escrow accounts and the liability for the delinquent bonds are not included in the School System's financial statements.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

EXHIBIT A-6  
(Continued)NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

The deferred bonds outstanding at June 30, 1999 are as follows:

1994 1/2% Sales Tax Bonds	
\$11,800,000 Series 1992C	\$ 4,135,000
\$32,250,000 Series 1992AB	9,860,000
\$13,800,000 Series 1992D	14,970,000
\$44,820,000 Series 1998A	69,625,000
	<u>98,790,000</u>
1988 1/4% Sales Tax Bonds	
\$80,800,000 Series 1988B	7,850,000
\$53,645,264 Series 1988A	3,700,000
	<u>11,550,000</u>
<b>TOTAL</b>	<b>\$110,340,000</b>

## B. INDIVIDUAL FUND DISCLOSURES

## Excess of Expenditures Over Appropriations

Fiscal budgetary appropriations are adopted for the General Fund and two Special Revenue Funds. Expenditures are budgeted at the function level, which is the level at which expenditures may not legally exceed appropriations. During fiscal year 1998, the General Fund expenditures for supporting services exceeded appropriations by \$583,814; however, total revenues for the General Fund exceeded these amounts budgeted by \$3,404,963. The Community Education Fund expenditures for instruction and non-instruction services exceeded appropriations by \$71,719 and \$126,267, respectively; however, total revenues for the Community Education Fund exceeded these amounts budgeted by \$493,547. Additionally, during fiscal year 1999, the Adult Education Fund expenditures for instruction exceeded appropriations by \$20,381. However, total revenues for the Adult Education Fund exceeded these amounts budgeted by \$18,824.



NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## Interfund Receivables and Payables

Individual fund interfund receivables and payables as of June 30, 1999 were as follows:

Fund	Interfund Receivables	Interfund Payables
General	\$13,171,877	\$ 228,868
Special Revenues:		
Elementary and Secondary Education Act of 1965 (Title I)	1,851	1,891,807
Elementary and Secondary Education Act of 1965 (Title III)	158,799	458,379
Elementary and Secondary Education Act of 1965 (Title VIII)	2,157	81,384
Individuals with Disabilities Education Act of 1990 - Part II	194,081	1,154,349
Vocational Education	399	399,385
Job Training Partnership Act	2,344	28,925
Education for Economic Security Act Title II	-47,234	189,819
Indian Education Act		3,129
Drug Free Schools and Communities	407	128,025
Emergency Immigration Act		58,783
Title XIX School Program		26,088
Child Care and Development Block Grant	598	353,863
Adult Education		48,079
Community Education		281,015
Basic Programs	198,387	4,877,818
Total	511,164	12,040,529
Debt Service:		
1994 1 0% Sales Tax Bond Sinking	699,000	697,764
1994 1 0% Sales Tax Bond Reserve		699,000
1995 1 4% Sales Tax Bond Sinking	699,000	697,589
1995 1 4% Sales Tax Bond Reserve		699,263
Total	1,398,000	3,177,616
Capital Projects:		
Capital	15,142	115,880
Sales Tax	1,402,963	47,365
Total	1,418,105	163,245
Enterprise - School Lunch		1,181,559
Total	\$18,692,131	\$18,692,131

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## Operating Transfers by Fund Type - Primary Government

A summary of operating transfers by fund type for the year ended June 30, 1999 is as follows:

Transfers to or from	Operating Transfers to	Operating Transfers to
<b>General Fund</b>		
Special Revenue Funds	\$ 382,044	\$ 21,242
Debt Service Funds		421,848
Capital Projects Funds		3,023,088
School Lunch Enterprise Fund		1,581,722
<b>Total</b>	<u>382,044</u>	<u>5,068,900</u>
<b>Special Revenue Funds</b>		
General Fund	21,242	382,044
<b>Debt Service Funds</b>		
General Fund	421,848	
Debt Service Funds	1,788,263	1,788,263
Capital Projects Funds	1,266,719	1,471,563
<b>Total</b>	<u>2,476,830</u>	<u>3,961,829</u>
<b>Capital Projects Funds</b>		
General Fund	3,023,088	
Debt Service Funds	1,471,563	2,284,718
<b>Total</b>	<u>4,494,651</u>	<u>2,284,718</u>
<b>School Lunch Enterprise Fund</b>		
General Fund	1,581,722	
<b>TOTAL OPERATING TRANSFERS</b>	<u>13,512,215</u>	<u>\$13,512,215</u>

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## Primary Government/Component Unit Transfers

Transfers between the primary government and its component unit at June 30, 1999 were as follows:

	Transfers In	Transfers Out
<b>General Fund/Primary Government</b>		
Component Unit:		
The Jefferson Community Charter School		\$ 458,000
Component Unit:		
General Fund/Primary Government	\$ 458,000	—
<b>TOTAL PRIMARY GOVERNMENT/COMPONENT UNIT TRANSFERS</b>	<b>\$ 458,000</b>	<b>\$ 458,000</b>

## 9. RETIREMENT PLANS

Substantially all employees of the School System are required by State law to belong to retirement plans administered by the Teachers' Retirement System (TRS) or the School Employees' Retirement System (SERS), both of which are administered on a statewide basis. Each plan issues a separate financial report that includes financial statements and required supplementary information. These reports may be obtained by writing or calling the plan.

Teachers' Retirement System of Louisiana  
Post Office Box 94123  
Baton Rouge, Louisiana 70804-9123  
(844) 823-6486

Louisiana School Employees' Retirement System  
Post Office Box 44316  
Baton Rouge, Louisiana 70804-4316  
(504) 934-6853

Disclosures relating to these plans follow:

## A. TEACHERS' RETIREMENT SYSTEM

1. *Plan Description* - All teachers, administrators, and school lunch employees of the School System are covered by defined benefit contributory pension plans administered and controlled by a separate Board of Trustees. The Board of Trustees administers plans which are cost-sharing multiple-employer public employer retirement systems.

All teachers, administrators, and school lunch employees are eligible to participate in the TRS plans. Teachers and administrators belong to the Teachers' Regular Plan, and school lunch employees belong to the Teachers' Plan II plan. Benefits are established by State statute.

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998

TRS provides retirement benefits as well as death and disability benefits. Death and disability benefits vest after 5 years of credited service. Normal retirement is at age 68 with 10 years of service or 20 years of service regardless of age for the Teachers' Regular plan members. For the Teachers' Plan B plan members, normal retirement is 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 68 with at least 10 years of creditable service. Retirement benefits are based upon the following formula percentages:

Years of Service	Minimum Age	Teachers' Regular	Teachers' Plan B
10	60	1.0% per year	1.0%-3.0% per year
20	Any age	2.0% per year	1.0%-3.0% per year
25	55	3.0% per year	1.0%-3.0% per year
30	Any age	4.0% per year	1.0%-3.0% per year
35	65	5.0% per year	1.0%-3.0% per year

The percentage formula is applied to the average of the highest three successive annual salaries. The benefit is payable for life with eight available annuity payment plans. The plan also provides various death and disability benefits, whereby the disabled employee or surviving spouse is entitled to receive amounts determined as defined by the plan.

2. **Contributions Required and Made** - Covered employees and the School System are required by state statute to contribute fixed percentages of employees' gross earnings in the pension plans. Current contribution rates for the plans are as follows:

	Employee	Employer
Teachers' Regular	8.00%	16.5%
Teachers' Plan B	3.00%	16.5%

The School System's contributions to TRS for the years ended June 30, 1995, 1996 and 1997 were \$17,787,811, \$18,906,756 and \$24,553,218, respectively, equal to the required contributions for each year.

**B. SCHOOL EMPLOYEES' RETIREMENT SYSTEM**

1. **Plan Description** - Employees who are not teachers, administrators, or school lunch employees are covered by defined benefit contributory pension plans administered and controlled on a statewide basis by a separate Board of Trustees. The Board of Trustees administers this plan which is a cost-sharing multiple-employer public employee retirement system.

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998

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All employees, other than teachers, administrators, and school bus employees, are eligible to participate in the SERS. Benefits are established by State statute.

SERS provides retirement benefits as well as death and disability benefits. Death and disability benefits vest after 5 years of creditable service. Normal retirement is at any age with 20 or more years of creditable service, at age 55 with at least 25 years of creditable service, and at age 60 with at least 18 years of creditable service. The maximum retirement and disability benefit is an amount equal to 2 1/2% of the average compensation for the three highest consecutive years of creditable service, multiplied by the number of years of service, plus a supplementary allowance of \$2.08 per month for each month of service. The plan also provides various death benefits, whereby the disabled employee or surviving spouse is entitled to receive amounts determined as defined by the plan.

2. **Contributions Required and Made** - Covered employees and the School System are required by State statute to contribute fixed percentages of employees' gross earnings to the pension plans. Current contribution rates for the plans are 6.35% for participating employers and 6.80% for the School System.

The School System's contributions to SERS for the years ended June 30, 1995, 1996 and 1997 were \$634,597, \$685,808 and \$131,303, respectively, equal to the required contributions for each year.

**18. DEFERRED COMPENSATION PLAN**

The School System offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years, up to 33.3% of annual gross earnings not to exceed \$7,500. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, disability, death or in the event of an unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

Investments are managed by the plan's trustee under one of six investment options, or a combination thereof. The choice of the investment option(s) is made by the participants.

As discussed in Note 1, the School System adopted GASBS No. 31 in 1996; therefore, the assets and liabilities of the deferred compensation plan are no longer recorded as an Agency Fund.

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## 11. COMMITMENTS AND CONTINGENCIES

**Claims and Judgments** - The insurance companies which insured the School System for workers' compensation and bus driver accidents during the two years ended December 31, 1991 and for general liability and automobile/bus driver accidents during the two years ended April 30, 1992 subsequently were bankrupt. As a result, the School System became liable for the outstanding claims which were being paid by the insurance companies on behalf of the School System. Total outstanding claims and judgments, including the claims discussed above, approximated \$446,149 at June 30, 1999, \$256,000 of which is reported in the General Long-Term Debt Account Group and \$190,149 of which is reported in the General Fund.

Changes in the claims payable liability for the years ended June 30, 1999 and 1998 were as follows:

	1998	1999
Claims payable, beginning of year	\$ 557,608	\$ 492,608
Add: Changes in estimates	-	25,000
Deduct: Claims payments	<u>21,400</u>	<u>-</u>
Claims payable, end of year	<u>\$ 536,208</u>	<u>\$ 517,608</u>

**Workers' Compensation Claims** - Effective May 1, 1999, the School System adopted a self-insured workers' compensation plan administered by a service agent. Under the plan, the School System is self-insured for each individual claim during a calendar year up to \$300,000 with commercial insurance for claims in excess of that amount. The School System has determined, through an analysis of historical experience, the adequacy of the liability necessary to cover all losses and claims, both incurred and reported and incurred but not reported (IBNR), under its workers' compensation program. The liability is recorded in the General Fund at June 30, 1999.

Changes in the workers' compensation claims payable liability for the years ended June 30, 1999 and 1998 were as follows:

	1998	1999
Workers' compensation claims payable, beginning of year	\$ 846,181	\$ 834,897
Add: Claims and changes in estimates	786,347	1,826,853
Deduct: Claims payments	<u>(1,786,245)</u>	<u>(1,826,189)</u>
Workers' compensation claims payable, end of year	<u>\$ 846,283</u>	<u>\$ 834,181</u>

**Other Risk Management** - The School System continues to carry commercial insurance for all other risks of loss, including general liability, automobile, and employee health insurance. There have been no significant changes in these insurance coverage amounts. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

**NOTES TO FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 1989**


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*Federal and State Programs* - Minimum foundation funding received from the State Department of Education is based primarily upon information concerning student enrollment at the School System's schools which is compiled by the School System and supplied to the State Department of Education. Federal funding for the School Lunch Program is based primarily upon the number and types of meals served and on state charges as reported to the United States Department of Agriculture. Federal and State funding received related to various grant programs are based upon periodic reports detailing reimbursable expenditures made in compliance with program guidelines to the grantor agencies.

*Contingent Liabilities* - Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally by federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School System expects such amounts, if any, to be immaterial.

**12. RESERVATIONS AND DESIGNATIONS OF FUND BALANCES**

Reservations of fund balances are established to indicate that portion of the fund balance which is not appropriate for expenditure or is legally segregated for a specific future use. Designations of fund balances represent tentative plans for financial resource utilization in a future period.

The nature and purpose of the reserves and designations are as follows:

*Reserved for Encumbrances* - This reserve was established for outstanding purchase orders and other commitments for unperformed contracts for goods and services which the School System intends to honor.

*Reserved for Prepaid Items* - This reserve was established as an offset against the most prepaid items, because it does not constitute an available spendable resource of the General Fund.

*Reserved for Debt Service* - This reserve represents the amounts reserved for payments of principal and interest maturing in future years.

*Reserved for Specific Programs* - This reserve segregates amounts set aside primarily for in-school suspension programs.

*Designated for Capital Additions and Improvements* - The proceeds of various bond issues, a portion of the undedicated sales tax revenue designated by the Board, and the interest earned on the investment thereof are designated for capital projects in the Sales Tax Bond or the Capital Projects Fund to the extent that such amount has not been reserved for encumbrances.

*Designated for Contingencies* - The first two percent of sales tax growth beyond that adopted in the annual budget has been designated by the Board for contingencies and can only be used with a 2/3 vote of the Board.

**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**

**EXHIBIT A-4  
(Continued)**

**NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999**

The reserved and unreserved components of fund balances at June 30, 1999, consist of the following:

	General Fund	Special Revenue	Debt Service	Capital Projects	Total
Reserved for:					
Encumbrances	\$ 2,719,413			\$ 3,692,074	\$ 6,411,487
Prepaid items	2,144,313				2,144,313
Debt service			\$10,300,890		10,300,890
Specific programs				1,098,980	1,098,980
<b>Total</b>	<u>4,863,726</u>		<u>10,300,890</u>	<u>4,791,054</u>	<u>19,955,670</u>
Unreserved - designated for:					
Capital additions and improvements				49,021,409	49,021,409
Contingencies	282,333				282,333
<b>Total</b>	<u>282,333</u>			<u>49,021,409</u>	<u>49,303,742</u>
Unreserved - undesignated	4,662,968	\$ 3,399,872			8,062,840
<b>Total fund balance</b>	<u>\$ 9,814,368</u>	<u>\$ 3,399,872</u>	<u>\$ 10,300,890</u>	<u>\$ 48,773,564</u>	<u>\$ 73,288,594</u>

On the budgetary basis, the reserved and unreserved components of the General Fund fund balance at June 30, 1999, consist of the following:

Reserved for:	
Encumbrances	\$2,719,413
Prepaid items	<u>2,144,313</u>
<b>Total</b>	<u>4,863,726</u>
Unreserved - undesignated	<u>3,218,900</u>
<b>Total fund balance on budgetary basis</b>	<u>\$ 8,082,626</u>

The teachers of Jefferson Parish are unionized. In September 1997, the Board and the Jefferson Federation of Teachers (the Union) agreed to a nine-year contract ending June 30, 2006. This contract calls for future increases in teachers' salaries and benefits of approximately 99 million over a three-year period. Approximately \$2.8 million were expended during fiscal 1999 for all school-based-certified personnel. In addition, a one-time payment of approximately \$1.2 million was granted to all noncertified employees.



NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

## 13. POSTEMPLOYMENT HEALTH CARE BENEFITS

In accordance with State statute, the School System provides certain continuing health care benefits for its retired employees. Substantially all of the School System's employees become eligible for these benefits if they reach normal retirement age while working for the School System. Currently, 3,486 retirees are eligible to participate in these benefits. These benefits for retirees are provided through an insurance company whose monthly premiums are paid jointly by the retirees and by the School System. During fiscal year 1999, the School System contributed 75% of the total premiums for health care insurance provided to the retirees. The School System recognizes the cost of providing these benefits (the School System's portion of premiums) as an expenditure on a pay-as-you-go basis when the monthly premiums are due. The School System's net cost, after providing all health care benefits to the approximately 3,075 active and 1,974 retired participating employees amounted to \$12,481,251 for 1999. For 1998, the School System's cost of premiums paid for retirees totaled \$5,393,254.

## 14. COMPONENT UNIT DISCLOSURES

## Cash

In accordance with Louisiana statutes, the School System maintains deposits at three depository banks authorized by the School Board. All such depositories are members of the Federal Reserve System.

Louisiana statute requires that all School System deposits be protected by insurance or collateral. The market value of collateral pledged must equal 100% of the deposits not covered by insurance.

Bank balances of \$141,858 at June 30, 1999 were insured or collateralized by securities held by the School System or its agent in the School System's name. The carrying amount of the deposits was \$146,764.

## General Fixed Assets

A summary of changes in general fixed assets follows:

	Balance July 1, 1998	Additions	Deletions	Balance June 30, 1999
Land and improvements	\$ 31,870	\$ -	\$ -	\$ 31,870
Equipment	<u>171,618</u>	<u>3,647</u>	<u>-</u>	<u>175,265</u>
Total	<u>\$ 203,488</u>	<u>\$ 3,647</u>	<u>\$ -</u>	<u>\$ 207,135</u>

## Other Revenues

Other revenues of \$179,608 included on the combined Statements of Revenues, Expenditures and Changes in Fund Balance primarily represents donations from the community.

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## GENERAL FUND

*General Fund* is the principal operating fund of the School System and receives most of the revenues derived by the School System from local (principally property and sales taxes) and State sources. General Fund expenditures represent the costs of general School System operations and include functional categories of instruction, supporting services and non-instruction. The General Fund is used to account for all financial resources and expenditures except those required to be accounted for in another fund.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-1

## GENERAL FUND

## SCHEDULE OF REVENUES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

YEAR ENDED JUNE 30, 1999

	Actual on Budgetary Basis	Revised Budget	Variance - Favorable (Unfavorable)
<b>Local sources:</b>			
Property taxes:			
Contributions	\$ 4,406,853	\$ 4,406,854	\$ 36,751
Special assessments	18,789,378	13,604,793	3,104,131
Sheriff's contribution to teachers' retirement	1,539,258	1,466,904	72,355
Salts and use taxes	118,009,906	119,229,667	390,345
Tuition and other	760,113	899,000	(138,887)
Investment income	870,707	850,000	20,707
Fees and royalties	43,562	240,000	(196,438)
Hospitalizations	289,749	148,000	21,749
Other	289,349	150,000	139,349
<b>Total</b>	<u>194,878,924</u>	<u>131,027,458</u>	<u>58,851,966</u>
<b>State sources:</b>			
Equalization	127,231,680	127,131,865	189,335
Revenue sharing	1,979,380	2,064,613	(185,233)
Grants in aid	1,750,080	2,000,826	(270,846)
Professional improvement program	2,768,151	2,649,874	158,277
Transportation	1,418,632	1,487,747	(169,115)
<b>Total</b>	<u>135,048,323</u>	<u>135,335,925</u>	<u>(287,602)</u>
<b>Federal sources:</b>			
Recovery of indirect costs	836,933	878,808	41,875
Restricted grants in aid:			
Other	352,933	366,000	(13,067)
<b>Total</b>	<u>869,746</u>	<u>944,808</u>	<u>24,748</u>
<b>TOTAL REVENUES</b>	<u>\$ 320,897,088</u>	<u>\$ 267,367,421</u>	<u>\$ 53,529,667</u>

## GENERAL FUND

## SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (MONOGRAF SUBSIDIARY SALES)

YEAR END: JUNE 30, 1999

	Actual on Budgetary Basis	Revised Budget	Variance - Favorable (Unfavorable)
<b>INSTRUCTION</b>			
<b>Regular Programs:</b>			
Salaries and benefits	\$ 142,099,034	\$ 141,249,449	\$ (849,585)
Materials and supplies	3,429,888	4,480,405	(1,050,517)
Equipment	291,629	329,500	(37,871)
Other	1,898,211	1,741,211	157,000
<b>Total</b>	<b>147,718,762</b>	<b>147,799,565</b>	<b>(80,803)</b>
<b>Special Programs:</b>			
Salaries and benefits	58,409,511	61,290,217	(2,880,706)
Materials and supplies	447,730	195,125	252,605
Equipment	5,877	17,279	(11,402)
Other	13,140	78,825	(65,685)
<b>Total</b>	<b>59,976,758</b>	<b>62,581,426</b>	<b>(2,604,668)</b>
<b>Vocational Programs:</b>			
Salaries and benefits	1,115,056	1,428,844	(313,788)
Materials and supplies		83,832	83,832
Other	36	1,888	(1,852)
<b>Total</b>	<b>1,150,948</b>	<b>1,514,564</b>	<b>(363,616)</b>
<b>Other Instructional Programs:</b>			
Salaries and benefits	3,762,376	3,484,967	277,409
Materials and supplies	28,556	30,841	(2,285)
Other	2,478	1,850	628
<b>Total</b>	<b>3,793,410</b>	<b>3,517,658</b>	<b>275,752</b>
<b>Adult Continuing Education Programs:</b>			
Salaries and benefits	4,371	7,344	(2,973)
<b>Total</b>	<b>4,371</b>	<b>7,344</b>	<b>(2,973)</b>
<b>Total Instruction</b>	<b>174,636,701</b>	<b>175,336,380</b>	<b>(700,679)</b>
<b>SUPPORT FUND EXPENSES</b>			
<b>For Students:</b>			
Salaries and benefits	\$ 231,297	\$ 270,374	(38,077)
Materials and supplies	1,812	15,288	(13,476)
Equipment	46,242	85,888	(39,646)
Other	47,844	70,288	(22,444)
<b>Total</b>	<b>327,195</b>	<b>381,838</b>	<b>(54,643)</b>
<b>For Instructional Staff:</b>			
Salaries and benefits	\$ 477,048	\$ 424,271	\$ 52,777
Materials and supplies	205,428	431,713	(226,285)
Equipment	14,888	38,480	(23,592)
Other	48,516	161,468	(112,952)
<b>Total</b>	<b>745,880</b>	<b>1,055,932</b>	<b>(310,052)</b>

(Continued)

## GENERAL FUND

## SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GAAP BUDGETARY BASIS)

YEAR ENDED, JUNE 30, 1999

	Actual on Budgetary Basis	Revised Budget	Variance - Favorable (Unfavorable)
<b>SUPPORTING SERVICES - (continued)</b>			
<b>Central Administration:</b>			
Salaries and benefits	\$ 1,366,400	\$ 1,365,250	\$ 1,150
Materials and supplies	57,200	48,225	8,975
Tax collection fees	11,388,900	11,556,175	(167,275)
Other	1,275,490	1,392,628	(117,138)
<b>Total</b>	<b>14,088,990</b>	<b>14,802,278</b>	<b>(713,288)</b>
<b>School Administration:</b>			
Salaries and benefits	18,708,880	18,519,489	189,391
Materials and supplies	47,548	48,764	(1,216)
Other	995,880	1,029,224	(33,344)
<b>Total</b>	<b>19,752,308</b>	<b>19,597,477</b>	<b>154,831</b>
<b>Business Services:</b>			
Salaries and benefits	1,707,700	1,708,760	(1,060)
Materials and supplies	112,708	183,688	(70,980)
Equipment	115,864	108,822	7,042
Other	1,088,687	1,086,148	2,539
<b>Total</b>	<b>3,024,959</b>	<b>3,086,398</b>	<b>(61,439)</b>
<b>Operations/Maintenance Services:</b>			
Salaries and benefits	8,885,762	8,877,243	8,519
Materials and supplies	1,201,388	1,218,388	(16,999)
Equipment	25,628	28,887	(3,259)
Utilities	8,262,270	8,679,889	(417,619)
Other	2,629,170	4,851,221	(2,222,051)
<b>Total</b>	<b>20,924,218</b>	<b>23,655,628</b>	<b>(2,731,410)</b>
<b>Fleet Transportation Services:</b>			
Salaries and benefits	10,228,208	10,214,808	13,400
Materials and supplies	18,824	14,888	3,936
Equipment	25,464	22,149	3,315
Other	1,267,124	1,289,811	(22,687)
<b>Total</b>	<b>11,539,620</b>	<b>11,541,656</b>	<b>(2,036)</b>
<b>Central Activity Services:</b>			
Salaries and benefits	1,761,788	1,972,622	(210,834)
Materials and supplies	85,880	88,498	(2,618)
Equipment	108,884	281,128	(172,244)
Other	2,108,824	2,182,212	(73,388)
<b>Total</b>	<b>3,065,376</b>	<b>3,464,460</b>	<b>(399,084)</b>
<b>Total Supporting Services</b>	<b>58,134,944</b>	<b>60,471,130</b>	<b>(2,336,186)</b>

(Continued)

## GENERAL FUND

## SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (NON-GRANT BUDGETARY BASIS)

YEAR ENDED JUNE 30, 2022

	Actual on Budgetary Basis	Revised Budget	Variance - Favorable (Unfavorable)
<b>NON-CONSTRUCTION</b>			
Community Services		000	000
Salaries and benefits		48,000	48,000
Other	0,000		0,000
Total	0,000	48,000	48,000
Total non-construction	0,000	48,000	48,000
<b>TOTAL INSTRUCTION, SUPPORTING SERVICES AND NON-CONSTRUCTION</b>	<u>2,262,041.04</u>	<u>2,262,041.000</u>	<u>\$ 0.04</u>
			(Favorable)

## SPECIAL REVENUE FUNDS

*Special Revenue Funds* are used to account for funds received from the other governmental agencies that are legally restricted to expenditure for specified purposes. These funds also account for receipt and expenditure of resources transferred from the General Fund when these funds are inadequate to finance the specified activities. Activities included within these funds are as follows:

ESDA (Title I) (1)  
ESDA (Title III) (2)  
ESDA (Title VII) (3)  
ESDA Part B (4)  
Vocational Education (5)  
ITPA (6)  
ESDA Title II (7)  
Indian Education Act (8)  
Drug-Free Schools and Communities (9)  
Emergency Immigration Act (10)  
Title XXI - School Meals (11)  
Child Care and Development Block Grant (12)  
Adult Education (13)  
Community Education (14)  
State Programs (15)

- (1) Used to account on a project basis for funds allocated to programs for educationally disadvantaged children (Title I), children of migrant agricultural workers, and for the improvement of student achievement and quality of education (Title 2).
- (2) Used to account on a project basis for funds allocated to programs for development and implementation of comprehensive reform plans to improve the teaching and learning of all children (Project Grants 2000) and to support the development and implementation of systemic technology plans (Technology Literacy Challenge).
- (3) Used to account on a project basis for funds allocated to programs for carrying out bilingual education (Project I.S.T.A.R.).
- (4) Used to account on a project basis for funds allocated to programs for children with disabilities under P.L. 101-476.
- (5) Used to account on a project basis for funds allocated to programs for purposes of vocational education, guidance, and counseling.
- (6) Used to account for funds allocated to programs for providing job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers.
- (7) Used to account on a project basis for funds allocated to programs for improving the skills of teachers and instructors in mathematics, science, foreign languages and computer science.
- (8) Used to account on a project basis for funds allocated to programs designed to meet the special educational or culturally related academic needs of Indian children.

- (8) Used to account on a project basis for funds granted by P.L. 99-570 to help implement drug and alcohol abuse prevention and education programs.
- (9) Used to account on a project basis for funds granted by P.L. 98-511 for programs for immigrant children enrolled in elementary and secondary schools.
- (10) Used to account on a project basis for funds allocated to providing schools with courses.
- (11) Used to account for assistance to low-income families with child care services.
- (12) Used to account for continuing education programs designed to assist adults in obtaining their high school diploma equivalency.
- (13) Used to account for a wide variety of informal leisure learning classes and activities for Jefferson Parish residents.
- (14) Used to account for miscellaneous State grant programs.



# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 1988

	Elementary and Secondary Education Act of 1965 (Title I)	Elementary and Secondary Education Act of 1965 (Title III)	Federal Programs Elementary and Secondary Education Act of 1965 (Title VI)
<b>ASSETS</b>			
Cash and investments			
Accounts receivable		\$ 419	
Due from other funds	\$ 1,561	156,790	\$ 2,137
Due from other governmental units	<u>3,284,469</u>	<u>299,165</u>	<u>58,237</u>
<b>TOTAL ASSETS</b>	<u>\$3,286,030</u>	<u>\$456,374</u>	<u>\$61,384</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 399,998		
Due to other funds	3,894,827	\$456,374	\$61,384
Due to other governmental units			
Deferred revenue	<u>545</u>	<u>—</u>	<u>—</u>
<b>Total liabilities</b>	<u>3,295,370</u>	<u>456,374</u>	<u>61,384</u>
<b>FUND BALANCE:</b>			
Unaccrued	<u>—</u>	<u>—</u>	<u>—</u>
Unexpended	<u>—</u>	<u>—</u>	<u>—</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$3,295,370</u>	<u>\$456,374</u>	<u>\$61,384</u>

**SCHEDULE D-3**  
**Page 1 of 3**

<b>INDIVIDUALS with Disabilities Education Act of 1990- Part B</b>	<b>Vocational Education</b>	<b>Job Training Partnership Act</b>	<b>Education for Economic Security Act Title II</b>
\$1,099,497			
104,081	\$ 398	\$ 2,544	\$ 47,234
<u>1,203,577</u>	<u>383,819</u>	<u>18,899</u>	<u>78,254</u>
<u>\$2,254,285</u>	<u>\$383,408</u>	<u>\$21,443</u>	<u>\$ 123,892</u>
			\$ 18,984
\$2,254,285	\$381,258	\$28,925	108,838
146			
<u>                    </u>	<u>1,824</u>	<u>518</u>	<u>3,378</u>
<u>2,254,285</u>	<u>383,408</u>	<u>21,443</u>	<u>123,892</u>
<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>\$2,254,285</u>	<u>\$383,408</u>	<u>\$21,443</u>	<u>\$ 123,892</u>

(Continued)

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET JUNE 30, 1988

	Federal Programs		
	Indian Education Act	Drug Free Schools and Communities	Emergency Immigration Act
<b>ASSETS</b>			
Cash and investments			
Accounts receivable			
Due from other funds		\$ 407	
Due from other governmental units	<u>\$ 3,201</u>	<u>501,425</u>	<u>\$ 54,598</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,201</u>	<u>\$ 501,832</u>	<u>\$ 54,598</u>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable		\$ 34,753	\$ 3,858
Due to other funds	\$ 3,318	536,605	50,701
Due to other governmental units			
Deferred revenue	<u>75</u>	<u>1,043</u>	<u>      </u>
<b>Total liabilities</b>	<u>\$ 3,393</u>	<u>\$ 572,401</u>	<u>\$ 55,357</u>
<b>FUND BALANCE</b>			
Unreserved:			
Undesignated	<u>      </u>	<u>      </u>	<u>      </u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 3,393</u>	<u>\$ 572,401</u>	<u>\$ 55,357</u>

Title XIX School Nurse	Child Care and Development Block Grant	Adult Education	Community Education	State Programs	Total
\$ 86,000	\$ 216,874	\$ 216,826	\$ 1,874,943	\$ 5,138,152	\$ 6,610,803
		315,604		468,683	773,086
	389			199,387	515,164
	<u>217,263</u>	<u>532,430</u>		<u>617,753</u>	<u>1,367,446</u>
<u>\$ 86,389</u>	<u>\$ 352,612</u>	<u>\$ 534,128</u>	<u>\$ 1,874,943</u>	<u>\$ 6,736,904</u>	<u>\$ 16,893,788</u>
		\$ 146,676	\$ 281,524	\$ 8,919	\$ 437,119
\$ 26,608	\$ 352,612	40,009	301,815	4,652,819	12,148,509
				104,144	304,510
				<u>479,512</u>	<u>482,497</u>
<u>26,608</u>	<u>352,612</u>	<u>182,789</u>	<u>482,539</u>	<u>5,248,588</u>	<u>13,594,136</u>
		388,419	1,382,404	1,496,676	3,267,502
<u>\$ 86,181</u>	<u>\$ 352,612</u>	<u>\$ 534,128</u>	<u>\$ 1,874,943</u>	<u>\$ 6,736,904</u>	<u>\$ 16,893,788</u>

(Continued)

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## SPECIAL REVENUE FUNDS

### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 1999

	Elementary and Secondary Education Act of 1965 (Title I)	Elementary and Secondary Education Act of 1965 (Title III)	Federal Elementary and Secondary Education Act of 1965 (Title VII)
<b>REVENUES:</b>			
Federal monies		\$7,185,815	\$781,891
State monies	\$14,181,142		
Tuition and other			
<b>Total revenues</b>	<u>\$14,181,142</u>	<u>\$7,185,815</u>	<u>\$781,891</u>
<b>EXPENDITURES (All current):</b>			
<b>Instruction:</b>			
Salaries and benefits	\$3,956,497	28,441	118,790
Supplies	1,032,877	4,727,681	9,500
Other	899,828	2,089,179	8,429
<b>Total instruction</b>	<u>\$5,889,202</u>	<u>4,825,301</u>	<u>136,719</u>
<b>Supporting services:</b>			
Salaries and benefits	\$1,116,733	487,473	6,832
Supplies	1,111,312	285,203	119
Other	1,475,658	248,181	
<b>Total supporting services</b>	<u>\$3,703,703</u>	<u>740,857</u>	<u>6,951</u>
<b>Non-instruction:</b>			
Community services:			
Salaries and benefits	\$60,871		44,536
Supplies	23,957		
Other	\$,988		1,008
<b>Total community services</b>	<u>\$85,806</u>		<u>46,550</u>
Other	426,768	15,897	7,891
<b>Total non-instruction</b>	<u>\$512,574</u>	<u>15,897</u>	<u>54,441</u>
<b>Total expenditures</b>	<u>\$6,404,549</u>	<u>\$5,185,658</u>	<u>\$202,261</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>7,776,593</u>	<u>2,000,157</u>	<u>579,630</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	\$94	\$9	
Operating transfers out	<u>(94)</u>	<u>(9)</u>	
<b>Total other financing sources (uses) - net</b>	<u>\$0</u>	<u>\$0</u>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>			
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$7,776,593</u>	<u>\$2,000,157</u>	<u>\$579,630</u>

<b>Programs</b>			
<b>Individuals with Disabilities Education Act of 1990- Part B</b>	<b>Vocational Education</b>	<b>Job Training Partnership Act</b>	<b>Education for Economic Security Act Title B</b>
\$ 1,700,268	899,799	\$ 150,650	1,709,651
		3,422	6,188
<u>1,700,268</u>	<u>899,799</u>	<u>150,650</u>	<u>1,715,839</u>
454,387		79,275	400
471,063	36,837		64,914
825,295	696,115	845	25,362
<u>1,845,987</u>	<u>697,155</u>	<u>38,116</u>	<u>85,166</u>
1,705,650	148,144	48,750	176,164
6,734		2,896	
45,377	78,400	22,739	28,849
<u>1,757,840</u>	<u>226,544</u>	<u>74,479</u>	<u>213,053</u>
69,836			18,399
<u>69,836</u>			<u>18,399</u>
<u>1,700,413</u>	<u>899,799</u>	<u>154,596</u>	<u>1,715,812</u>
(215)		(2,549)	
215		2,549	
<u>215</u>		<u>2,549</u>	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## SPECIAL REVENUE FUNDS COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 1999

		Federal	
	Indian Education Act	Drug Free Schools and Communities	Emergency Immigration Act
<b>REVENUES:</b>			
Federal sources	\$ 36,206	\$ 1,123,146	\$ 109,473
State sources		3,489	
Tuition and other			
<b>Total revenues</b>	<u>36,206</u>	<u>1,126,635</u>	<u>109,473</u>
<b>EXPENDITURES (All current):</b>			
<b>Instruction:</b>			
Salaries and benefits	21,446		5,446
Supplies	3,150	263,790	16,329
Other	6,211	140,490	5,084
<b>Total instruction</b>	<u>28,407</u>	<u>404,280</u>	<u>26,859</u>
<b>Supporting services:</b>			
Salaries and benefits	1,006	677,863	73,129
Supplies			2,004
Other	1,821	173,863	
<b>Total supporting services</b>	<u>3,311</u>	<u>851,726</u>	<u>75,133</u>
<b>Non-instruction:</b>			
<b>Community services:</b>			
Salaries and benefits		27,654	41,616
Supplies			
Other			
<b>Total community services</b>		<u>27,654</u>	<u>41,616</u>
Other	2,335	61,888	5,412
<b>Total non-instruction</b>	<u>2,335</u>	<u>89,542</u>	<u>47,028</u>
<b>Total expenditures</b>	<u>36,136</u>	<u>1,324,798</u>	<u>119,912</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<u>801</u>	
<b>OTHER FINANCING SOURCES-(USES):</b>			
Operating transfers in		85	
Operating transfers out			
<b>Total other financing sources (used) - net</b>		<u>85</u>	
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		<u>886</u>	
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	-	-	-
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<u>Programs</u>					
	<u>Child Care and Development Block Grant</u>	<u>Adult Education</u>	<u>Community Education</u>	<u>State Programs</u>	<u>Total</u>
\$ 296,000	\$ 343,334	\$ 583,908	\$ 124,089	\$ 203,224	\$ 3,361,573
		689,217		4,861,089	5,234,512
		171,242	3,149,338	797,029	6,833,682
<u>296,000</u>	<u>343,334</u>	<u>1,099,026</u>	<u>3,273,627</u>	<u>2,034,382</u>	<u>79,871,808</u>
179,540	255,760	624,680	128,324	828,081	3,681,972
4,018	19,700	44,304	699,967	1,381,997	3,633,272
53,442	3,813	228,098		366,874	5,424,120
<u>237,000</u>	<u>280,273</u>	<u>797,082</u>	<u>811,321</u>	<u>1,496,942</u>	<u>11,363,376</u>
	390	296,207	103,978	1,386,652	7,872,222
		1,274	8,526	583,000	1,820,832
		4,362	79,654	1,189,478	3,693,528
	<u>390</u>	<u>301,843</u>	<u>124,142</u>	<u>3,144,581</u>	<u>11,296,614</u>
		3,312	1,888,742	3,358	3,991,798
			964		24,897
			<u>30,328</u>		<u>44,318</u>
		3,312	1,924,613	3,358	2,884,908
	3,841	627	11,092	276	6,86278
	<u>3,841</u>	<u>3,959</u>	<u>3,959,072</u>	<u>3,346</u>	<u>3,881,146</u>
<u>107,600</u>	<u>383,743</u>	<u>1,094,640</u>	<u>3,072,838</u>	<u>3,496,628</u>	<u>79,551,129</u>
<u>98,482</u>	<u>68198</u>	<u>71,355</u>	<u>281,120</u>	<u>181,753</u>	<u>586,918</u>
	610	58		21,893	21,280
				<u>(381,264)</u>	<u>(381,044)</u>
	610	58		<u>(359,153)</u>	<u>(354,887)</u>
58,452		71,355	281,120	(175,408)	161,520
<u>3,770</u>	<u>-</u>	<u>271,624</u>	<u>3,170,380</u>	<u>1,668,076</u>	<u>3,181,144</u>
<u>\$ 68,172</u>	<u>\$ -</u>	<u>\$ 398,413</u>	<u>\$ 3,382,404</u>	<u>\$ 1,686,676</u>	<u>\$ 1,299,672</u>

(Continued)



## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-3

**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL - ADULT EDUCATION FUND**  
**YEAR ENDED JUNE 30, 1998**

	Actual on Budgetary Basis	Revised Budget	Variance - Favorable (Unfavorable)
<b>REVENUES:</b>			
Federal sources	\$ 483,343	\$ 395,136	\$ 88,206
State sources	489,213	412,888	76,325
Tuition and other	<u>177,913</u>	<u>100,380</u>	<u>77,533</u>
Total revenues	<u>1,000,368</u>	<u>908,534</u>	<u>91,834</u>
<b>EXPENDITURES:</b>			
Instruction	684,548	664,553	(19,997)
Supporting	<u>382,643</u>	<u>312,918</u>	<u>69,725</u>
Total expenditures	<u>967,191</u>	<u>977,471</u>	<u>(9,280)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	33,176	(31,937)	65,112
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<u>275,604</u>	<u>275,604</u>	<u>—</u>
<b>FUND BALANCE AT END OF YEAR</b>	<u>\$ 308,780</u>	<u>\$ 243,667</u>	<u>\$ 65,112</u>

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-B

## SPECIAL REVENUE FUNDS

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

BUDGET (NON-DAAP BUDGETARY BASIS) AND ACTUAL - COMMUNITY EDUCATION FUND  
YEAR ENDED JUNE 30, 1988

	Actual on Budgetary Basis	Revised Budget	Variance - Favorable (Unfavorable)
REVENUES:			
Federal	\$ 124,888		\$ 124,888
Tuition and other	<u>1,468,538</u>	<u>1,281,780</u>	<u>186,758</u>
Total revenues	<u>1,593,426</u>	<u>1,281,780</u>	<u>311,646</u>
EXPENDITURES:			
Instruction	811,291	758,572	(52,719)
Supporting	128,140	273,480	145,340
Non-instruction	<u>1,558,875</u>	<u>1,708,888</u>	<u>150,013</u>
Total expenditures	<u>2,498,306</u>	<u>2,015,780</u>	<u>482,526</u>
EXCESS OF REVENUES OVER EXPENDITURES	281,321		281,321
FUND BALANCE AT BEGINNING OF YEAR	<u>1,181,282</u>	<u>1,181,282</u>	
FUND BALANCE AT END OF YEAR	<u>\$1,462,603</u>	<u>\$1,462,603</u>	<u>\$ 281,321</u>

## DEBT SERVICE FUNDS

*Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The School System maintains the following Debt Service Funds:

*All Elections Tax Bond (Sinking Fund)* is used to accumulate the proceeds of all voter-approved taxes which are specifically dedicated for debt service.

*1994 City and 1999 City Sales Tax Bond (Sinking Fund)* are used to accumulate that portion of the 1994 and 1999 sales and use tax required to meet the debt service requirements. Monthly deposits out of the proceeds of the sales and use tax are required to be made into these funds in an amount which will equal 1/8 of the interest falling due on the next interest payment date and 1/12 of the principal falling due on the next principal payment date.

*1994 City and 1999 City Sales Tax Bond Reserve Funds* are used to accumulate that portion of the 1994 and 1999 sales and use tax which is set aside for the purpose of paying principal and interest on bonds payable. Monthly deposits of sales and use tax proceeds are required to be made into these funds until the required reserve has been established.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

**DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1999**

	Ad Valorem Tax Bond Sinking	1994 1/2% Sales Tax Bond Sinking	1994 1/2% Sales Tax Bond Reserve
<b>ASSETS</b>			
Cash and investments	\$ 127,842	\$6,115,565	\$12,816,369
Property tax receivable	10,960		
Interest receivable		76,813	12,080
Due from other funds	_____	698,920	_____
<b>TOTAL ASSETS</b>	<b><u>\$ 138,802</u></b>	<b><u>\$6,890,548</u></b>	<b><u>\$12,828,449</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES:</b>			
Accounts payable		\$ 12,866	
Due to other funds	_____	697,764	<b>\$ 698,920</b>
Total liabilities	_____	708,830	698,920
<b>FUND BALANCE:</b>			
Reserved for debt service	<b><u>\$ 318,887</u></b>	<b><u>\$,180,718</u></b>	<b><u>25,229,529</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 138,887</u></b>	<b><u>\$6,890,548</u></b>	<b><u>\$12,828,449</u></b>

**SCHEDULE B-7**

<b>1988 1Mg Sales Tax Bond Sinking</b>	<b>1988 1Mg Sales Tax Bond Reserve</b>	<b>Total</b>
\$3,499,190	\$9,140,945	\$34,798,253
		18,065
	3,830	94,205
<u>658,355</u>	<u>          </u>	<u>1,358,285</u>
<u>\$4,154,547</u>	<u>\$9,148,355</u>	<u>\$36,251,766</u>
		\$ 13,066
<u>\$ 690,589</u>	<u>\$ 688,355</u>	<u>2,777,648</u>
<u>690,589</u>	<u>688,355</u>	<u>2,388,718</u>
<u>1,492,948</u>	<u>1,458,080</u>	<u>31,503,992</u>
<u>\$4,154,547</u>	<u>\$9,148,355</u>	<u>\$36,251,766</u>

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## DEBT SERVICE FUNDS

### COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 1999

	Ad Valorem Tax (Bond Sinking)	1994 1/2c Sales Tax Bond Sinking	1994 1/2c Sales Tax Bond Reserve
<b>REVENUES:</b>			
<b>Local sources:</b>			
Property taxes	\$ 69,258		
Sales and use taxes		\$ 8,269,080	
Investments (income)	110,214	45,022	\$ 194,816
Total revenues	179,472	8,244,022	194,816
<b>EXPENDITURES:</b>			
<b>Current operating services:</b>			
Miscellaneous	4,792	31,884	
<b>Debt service:</b>			
Principal retirement	1,780,808	7,655,080	
Interest and fiscal charges	129,308	7,884,885	
Total expenditures	1,914,108	14,361,779	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(2,734,636)</u>	<u>(6,117,757)</u>	<u>706,816</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in	431,840	6,154,358	
Operating transfers out		(710,364)	(749,858)
Proceeds from bond issuance	134,836		
Total other financing sources - net	566,676	5,443,994	(749,858)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>(2,167,960)</u>	<u>6,629</u>	<u>(11,042)</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,186,541</u>	<u>6,114,089</u>	<u>10,243,433</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$ 138,581</u>	<u>\$ 6,180,718</u>	<u>\$ 10,232,391</u>



#### CAPITAL PROJECTS FUNDS

*Capital Projects Funds* are used to account for the acquisition or construction of major capital facilities. The School System maintains the following Capital Projects Funds:

*Capital Fund* is used to account for that portion of the undedicated sales tax revenue which is designated by the School Board annually for capital additions and improvements and the proceeds of the 1999 Ad Valorem tax bonds for making capital improvements.

*Sales Tax Fund* is used to account for the proceeds of the various 1954, 1980 and 1995 sales tax bonds issued from 1981 through 1999 and that portion of the sales tax approved June 28, 1989 (1/4 cent) for making capital improvements.



## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE D-8

**CAPITAL PROJECTS FUNDS  
 COMBINED BALANCE SHEET  
 JUNE 30, 1999**

	Capital	Sales Tax	Total
<b>ASSETS</b>			
Cash and investments	\$29,682,143	\$27,560,316	\$57,242,459
Receivables:			
Sales and use tax	1,357,499	203,848	1,561,347
Interest	171,149	3,538	174,687
Due from other funds	<u>16,742</u>	<u>1,480,363</u>	<u>1,497,105</u>
<b>TOTAL ASSETS</b>	<b><u>\$31,227,533</u></b>	<b><u>\$29,168,598</u></b>	<b><u>\$60,396,131</u></b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES:</b>			
Accounts payable	\$ 51,868	\$ 1,487,471	\$ 1,539,339
Retainage payable	3,883		3,883
Due to other funds	<u>161,862</u>	<u>47,362</u>	<u>209,224</u>
Total liabilities	<u>187,613</u>	<u>1,534,833</u>	<u>1,722,447</u>
<b>FUND BALANCE:</b>			
Reserved for encumbrances	4,276,024	4,415,430	8,691,454
Reserved for specific programs	1,058,881		1,058,881
Unreserved - designated for capital additions and improvements	<u>25,725,003</u>	<u>23,298,485</u>	<u>49,023,488</u>
Total fund balance	<u>31,059,908</u>	<u>27,713,915</u>	<u>58,773,823</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$31,227,533</u></b>	<b><u>\$29,168,598</u></b>	<b><u>\$60,396,131</u></b>

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-10

**CAPITAL PROJECTS FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1999**

	Capital	Sales Tax	Total
<b>REVENUES:</b>			
Local sources:			
Sales and use taxes	\$ 4,806,080	\$ 3,712,379	\$ 8,518,459
Investment income	461,182	1,782,318	2,243,500
Other	128,751	13,122	141,873
Total revenues	<u>4,611,941</u>	<u>3,508,039</u>	<u>12,119,982</u>
<b>EXPENDITURES:</b>			
Construction costs	1,622,111	13,363,682	14,985,793
Architect fees	1,278,787	602,081	1,880,868
Administrative and other	414,781	216,264	631,045
Total expenditures	<u>3,315,679</u>	<u>14,181,927</u>	<u>17,497,606</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER EXPENDITURES:</b>	<u>1,296,264</u>	<u>(8,673,888)</u>	<u>(7,377,624)</u>
<b>OTHER FINANCING SOURCES</b> <b>(USES):</b>			
Operating transfers in	3,823,080	1,473,363	4,296,443
Operating transfers out		(1,208,719)	(1,208,719)
Proceeds from bond issues	21,808,080		21,808,080
Total other financing sources (uses) - net	<u>21,823,080</u>	<u>(5,735,356)</u>	<u>16,087,724</u>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>AND OTHER FINANCING SOURCES</b> <b>OVER EXPENDITURES AND</b> <b>OTHER FINANCING USES</b>	<u>26,322,264</u>	<u>(14,414,574)</u>	<u>11,907,690</u>
<b>FUND BALANCES AT BEGINNING</b> <b>OF YEAR</b>	<u>4,735,244</u>	<u>42,318,220</u>	<u>46,853,474</u>
<b>FUND BALANCES AT END</b> <b>OF YEAR</b>	<u>\$ 11,057,568</u>	<u>\$ 27,903,646</u>	<u>\$ 38,961,214</u>

#### AGENCY FUNDS

*Agency Funds are established to account for all monies held by the School System in an agency capacity. Disbursements are made only in accordance with the purpose for which monies are received. Activities included within these funds are as follows:*

- School and Student Activity Funds (1)*
- School Picture Fund (2)*
- Stadium Fund (3)*
- School System Event Fund (4)*

- (1) Used to account the revenues and expenditures for individual school purchases and student body activities, including minor fund raising, field trips and special events.*
- (2) Used to account for security deposits received from school photographers.*
- (3) Used to account for funds generated for the operation of the Youth, Nonpass and Donated Stadiums.*
- (4) Used to account for the receipts and disbursements of employee athletic events.*

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-11

Page 1 of 3

## AGENCY FUNDS

## COMBINED STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

YEAR ENDED: JUNE 30, 1999

	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
<b>SCHOOL AND STUDENT ACTIVITY FUNDS:</b>				
<b>ASSETS:</b>				
Cash and investments	<u>\$ 2,119,338</u>	<u>\$ 8,224,904</u>	<u>\$ 8,224,715</u>	<u>\$ 2,119,527</u>
<b>LIABILITIES:</b>				
Due to student groups	\$ 5,008,266	\$ 368,038	\$ 173,092	\$ 5,203,212
Due to schools	3,100,218	3,998,138	6,883,483	1,960,928
Due to other	<u>1,244</u>	<u>17,492</u>	<u>18,158</u>	<u>388</u>
<b>TOTAL</b>	<u>\$ 2,119,338</u>	<u>\$ 8,224,904</u>	<u>\$ 8,224,715</u>	<u>\$ 2,119,527</u>
<b>SCHOOL PICTURE FUND</b>				
<b>ASSETS:</b>				
Cash and investments	<u>\$ 48,875</u>	<u>\$ 3,720</u>	<u>\$ 4,075</u>	<u>\$ 48,520</u>
<b>LIABILITIES:</b>				
Due to photographers	\$ 48,728	\$ 3,720	\$ 3,784	\$ 48,728
Due to other funds	<u>1,147</u>	<u>-</u>	<u>2,291</u>	<u>-</u>
<b>TOTAL</b>	<u>\$ 48,875</u>	<u>\$ 3,720</u>	<u>\$ 4,075</u>	<u>\$ 48,520</u>
<b>STADIUM FUND:</b>				
<b>ASSETS:</b>				
Cash and investments	<u>\$ 21,572</u>	<u>\$ 83,784</u>	<u>\$ 84,380</u>	<u>\$ 21,076</u>
<b>LIABILITIES:</b>				
Due to stadium clubs	<u>\$ 21,572</u>	<u>\$ 83,784</u>	<u>\$ 84,380</u>	<u>\$ 21,076</u>
<b>SCHOOL SYSTEM EVENT FUND</b>				
<b>ASSETS:</b>				
Cash and investments	<u>\$ 3,883</u>	<u>\$ 3,271</u>	<u>\$ 3,880</u>	<u>\$ 3,274</u>
<b>LIABILITIES:</b>				
Due to park zones	<u>\$ 3,883</u>	<u>\$ 3,271</u>	<u>\$ 3,880</u>	<u>\$ 3,274</u>

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-11

Page 2 of 2

## AGENCY FUNDS

## CONDENSING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - ALL AGENCY FUNDS

YEAR ENDED JUNE 30, 1999

	Balance July 1, 1998	Additions	Deductions	Balance June 30, 1999
<b>DEFERRED COMPENSATION FUND</b>				
<b>ASSETS:</b>				
Cash and investments	\$4,818,332	\$ -	\$ 4,018,332	(1) \$ -
<b>LIABILITIES:</b>				
Due to employees for deferred compensation	\$4,818,332	\$ -	\$ 4,018,332	(1) \$ -
<b>TOTALS - ALL AGENCY FUNDS</b>				
<b>ASSETS:</b>				
Cash and investments	\$7,800,790	\$ 8,316,579	\$12,347,600	\$3,769,777
<b>LIABILITIES:</b>				
Due to credit groups	\$1,604,264	\$ 300,000	\$ 157,062	\$1,747,202
Due to schools	2,851,238	7,846,339	8,093,433	1,963,999
Due to others	1,294	17,482	18,158	348
Due to photographers	42,784	1,733	3,738	40,779
Due to other funds	2,711	-	2,371	-
Due to student clubs	31,273	87,784	84,248	24,779
Due to participants	5,833	2,711	2,838	2,999
Due to employees for deferred compensation	4,018,332	-	4,018,332	(1) -
<b>TOTAL</b>	<b>\$7,800,790</b>	<b>\$ 8,316,579</b>	<b>\$12,347,600</b>	<b>\$3,769,777</b>

(1) Plan was amended effective July 1, 1998 to clarify that funds are held for the exclusive benefit of the participants and their beneficiaries. As a result of the amendments, such funds are no longer considered Agency Funds.

**GENERAL FIXED-ASSET ACCOUNT GROUP**

*General Fixed-Asset Account Group is used to account for fixed assets used in Governmental Fund Type operations, rather than in governmental funds.*

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-12

GENERAL FIXED ASSET ACCOUNT GROUP  
 SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY  
 JUNE 30, 1999

FUNCTION AND ACTIVITY	Land	Buildings	Equipment	Total
<b>INSTRUCTION:</b>				
Kindergarten	\$ 61,768	\$ 1,351,237	\$ 523,962	\$ 1,936,967
Elementary	6,847,354	302,911,181	16,442,652	337,581,237
Middle	4,727,218	76,745,564	7,878,032	89,350,814
High	2,276,818	66,687,740	9,216,677	78,181,235
Total Instruction	<u>15,913,158</u>	<u>347,685,722</u>	<u>34,161,323</u>	<u>397,760,203</u>
<b>SUPPORTING SERVICES:</b>				
Administration	<u>1,085,338</u>	<u>6,936,547</u>	<u>6,568,385</u>	<u>14,590,270</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$16,998,496</u>	<u>\$354,622,269</u>	<u>\$40,729,708</u>	<u>\$398,350,473</u>

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE B-13

**GENERAL FIXED ASSET ACCOUNT GROUP**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY**  
**YEAR ENDED JUNE 30, 1999**

<b>FUNCTION AND ACTIVITY</b>	<b>Balance July 1, 1998</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance June 30, 1999</b>
<b>INSTRUCTION:</b>				
Kindergarten	\$ 2,933,742	\$ 340,875	\$ 55,758	\$ 3,218,859
Elementary	122,089,812	8,283,898	1,381,742	127,991,957
Middle	88,132,314	3,482,558	313,878	91,299,894
High	78,137,878	3,187,377	854,269	79,290,685
Total instruction	<u>278,293,746</u>	<u>13,294,702</u>	<u>2,605,647</u>	<u>286,942,775</u>
<b>SUPPORTING SERVICES:</b>				
Administration	<u>13,882,323</u>	<u>1,596,262</u>	<u>1,696,405</u>	<u>14,782,121</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$ 292,176,069</u>	<u>\$ 14,891,064</u>	<u>\$ 4,302,052</u>	<u>\$ 300,524,080</u>



#### **OTHER SUPPLEMENTAL INFORMATION**

The schedules within this subsection are presented as supplementary information to respond upon the data presented in the other subsections of the Financial Section.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE BS-1

## SCHEDULE OF INVESTMENTS - ALL FUNDS

JUNE 30, 1999

Description	Date Acquired	Interest Rate	Maturity Date	Carrying Value
<b>U.S. Government Securities:</b>				
U.S. Treasury Bill	6/30/99	N/A	7/29/99	\$ 3,000,000
U.S. Treasury Note	3/1/99	3.875	7/31/99	3,076,319
U.S. Treasury Note Series E - 2000	6/28/99	4.375	1/15/00	4,780,898
U.S. Treasury Bill	8/30/99	N/A	8/26/99	3,000,158
U.S. Treasury Note Series AD - 1999	6/28/99	3.875	8/31/99	4,000,150
U.S. Treasury Bill	6/24/99	N/A	10/29/99	15,601,404
U.S. Treasury Coupon	8/23/99	N/A	8/15/99	1,243,112
U.S. Treasury Bill	4/22/99	N/A	8/16/99	3,643,996
U.S. Treasury Note	4/22/99	5.875	7/31/99	3,440,129
U.S. Treasury Note Series AD - 1999	8/28/99	3.875	8/31/99	3,999,029
U.S. Treasury Bill	6/28/99	3.750	8/30/99	4,480,608
U.S. Treasury Note Series H - 2000	4/28/99	6.800	10-1-2000	3,881,571
U.S. Treasury Note Series S - 2000	4/28/99	7.125	8/30/99	3,000,000
U.S. Treasury Note Series K - 2000	6/28/99	6.875	8/31/99	3,000,000
<b>TOTAL</b>				<b><u>168,581,298</u></b>
				<b>Fund Allocation</b>
<b>DEBT SERVICE FUNDS:</b>				
1994 10 1/2 Sales Tax Bond Sinking				\$ 6,076,917
1994 10 1/2 Sales Tax Bond Reserve				15,601,404
1990 10 1/2 Sales Tax Bond Sinking				3,000,158
1990 10 1/2 Sales Tax Bond Reserve				4,825,100
				<u>29,503,579</u>
<b>CAPITAL PROJECTS FUNDS:</b>				
Capital				29,508,148
1998 10 1/2 Sales Tax				9,089,901
				<u>38,598,049</u>
<b>TOTAL</b>				<b><u>168,581,298</u></b>

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE 00-2

Page 1 of 2

**SCHEDULE OF OPERATING AND COMPONENT UNIT TRANSFERS**  
**YEAR ENDED JUNE 30, 1999**

Transfers To or From		Operating Transfers In	Operating Transfers Out
<b>GENERAL FUNDS</b>			
Elementary and Secondary Education Act of 1965 (Title I)		\$ 80	\$ 894
Elementary and Secondary Education Act of 1965 (Title III)			53
Individuals with Disabilities Education Act of 1990 - Part B			210
Job Training Partnership Act			1,544
Drug Free Schools and Communities Title XIX School News			85
Child Care and Development Block Grant		177,477	618
Adult Education			58
State Programs		204,487	22,811
Ad Valorem Tax Bond Sinking			431,840
Capital Fund			1,823,880
School Lunch Enterprise Fund			1,392,231
<b>Total</b>		<u>382,044</u>	<u>5,669,894</u>
<b>SPECIAL REVENUE FUNDS</b>			
Elementary and Secondary Education Act of 1965 (Title I)	General Fund	894	80
Elementary and Secondary Education Act of 1965 (Title III)	General Fund	53	
Individuals with Disabilities Education Act of 1990 - Part B	General Fund	210	
Job Training Partnership Act	General Fund	1,544	
Drug Free Schools and Communities Title XIX School News	General Fund	85	
Child Care and Development Block Grant	General Fund		177,477
Adult Education	General Fund		58
State Programs	General Fund	204,912	204,487
<b>Total</b>		<u>22,342</u>	<u>382,844</u>

(Continued)

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE BB-2

Page 2 of 2

SCHEDULE OF OPERATING AND COMPONENT UNIT TRANSFERS  
YEAR ENDED JUNE 30, 1998

	Transfers To or From	Operating Transfers In	Operating Transfers Out
<b>DEBT SERVICE FUNDS</b>			
Ad Valorem Tax Bond Sinking	General Fund	421,840	
1994 10y Sales Tax Bond Sinking	1994 10y Sales Tax Bond Reserve Sales Tax Fund		698,000 31,800
1994 10y Sales Tax Bond Reserve	1994 10y Sales Tax Bond Sinking Sales Tax Fund	698,000 2,203,200	280,764
1990 14y Sales Tax Bond Sinking	1990 14y Sales Tax Bond Reserve Sales Tax Fund	699,203 1,633,499	691,589
1990 14y Sales Tax Bond Reserve	1990 14y Sales Tax Bond Sinking		699,203
	Total	<u>5,018,844</u>	<u>2,601,642</u>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Fund	General Fund	3,623,600	
Sales Tax Fund	1994 10y Sales Tax Bond Sinking 1994 10y Sales Tax Bond Reserve 1990 14y Sales Tax Bond Sinking	51,800 700,764 691,099	5,215,220 1,633,499
	Total	<u>4,965,363</u>	<u>7,308,719</u>
<b>SCHOOL LUNCH ENTERPRISE FUND</b>			
	General Fund	<u>1,422,712</u>	
	Total	<u>1,422,712</u>	
	<b>TOTAL OPERATING TRANSFERS</b>	<u>\$15,522,215</u>	<u>\$15,522,215</u>
<b>PRIMARY GOVERNMENT/COMPONENT UNIT TRANSFERS</b>		<b>Transfers In</b>	<b>Transfers Out</b>
GENERAL FUND/PRIMARY GOVERNMENT	Component Unit		\$ 458,000
COMPONENT UNIT The Jefferson Community Charter School	General Fund	\$ 458,000	
	<b>TOTAL COMPONENT UNIT TRANSFERS</b>	<u>\$ 458,000</u>	<u>\$ 458,000</u>

(Continued)

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

SCHEDULE BB-3

**SCHEDULE OF COMPENSATION PAID TO SCHOOL BOARD MEMBERS  
YEAR ENDED JUNE 30, 1988**

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<b>Board Member</b>	<b>Number of Days Served</b>	<b>Compensation</b>
Kate Benson	161	\$ 3,600
Barry Bendishe	162	16,300
Colin Floyd	154	4,000
O. H. Gandy	164	4,000
Gene Kazanik	162	9,600
Marion H. Marine	160	9,600
Lilly Martin	162	10,100
Laurie Kelling Hagen	160	9,600
Chris Roberts	161	3,600
Ray St. Pierre	161	3,600
Dr. Pally Thomas	160	9,600
Robert Waller	164	4,000
<b>TOTAL</b>		<u><b>\$ 87,600</b></u>

**YEAR 2000 INFORMATION (UNAUDITED)  
YEAR ENDED JUNE 30, 1999 (AMOUNTS IN THOUSANDS)**

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The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as the fiscal year 1999.

The School System has completed an inventory of its computer systems that may be affected by the year 2000 issue and that are necessary to conducting School System operations. The School System identified several systems that required upgrading as described below.

**Disclosure of significant amount of resources committed/contracted to address year 2000 issues for computer systems**

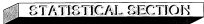
Jefferson Parish Public School System has spent approximately \$532,000 during the 1998-99 school year (July 1, 1998 through June 30, 1999) to assess, remediate, validate, and test all mission-critical financial and personnel systems residing on the mainframe.

Additionally, the School System has not committed any significant resources subsequent to June 30, 1999 as it related to the year 2000.

**General description of year 2000 issue relative to work in process**

Jefferson Parish Public Schools is in the Validation/Testing Stage as defined by GASB 95-1 in that changes have been made to mainframe systems (including software) and equipment. All critical mainframe systems dealing with financial and personnel issues have been converted. We anticipate completion of validation and testing of these financial and personnel systems no later than October 31, 1999; however, the completion of these stages is not a guarantee that systems and equipment will be year 2000 compliant.

Because of the uncertainty of the year 2000 issues, the process of assessing, remediating, testing and validating will continue through the end of the year 2000. It is critical that the School System continue to monitor and respond to issues that may surface from now to January 1, 2001.



**STATISTICAL SECTION**

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE 1

## GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (1)

LAST FIVE FISCAL YEARS

Fiscal Year	Instruction	Supporting Services	Non Instructives	Interest(2)	Capital Projects	Debt Service	Total
1998	\$148,157,367	\$59,842,574	\$1,112,237	\$ 416,112	\$ 4,894,179	\$ 21,848,094	\$247,810,563
1999	152,109,312	66,869,110	1,866,974	181,216	3,296,618	21,812,946	346,046,681
2000	163,076,774	63,783,008	278,899	308,835	3,331,832	26,884,642	358,673,164
2001	168,082,403	67,861,249	59,038	191,932	3,474,421	24,896,793	364,969,680
1994(3)	146,641,264	83,899,913	3,833,348	-	3,587,438	21,399,367	364,346,912
2005	175,123,226	83,778,180	3,615,128	-	16,898,108	102,198,266(4)	379,198,698
2006	175,192,834	88,832,198	2,783,016	-	11,882,115	24,136,168	302,825,113
2007	178,828,838	88,899,468	3,917,179	-	12,715,368	27,812,199	308,403,857
2008	198,493,818	97,218,622	3,667,912	-	29,262,482	27,489,677	347,061,631
2009	199,084,462	100,847,258	3,100,618	-	19,898,118	21,993,179	343,923,777

**NOTES:**

(1) Includes General, Special Revenue, Debt Service and Capital Projects Funds.

(2) Includes amounts expended by General Fund only.

(3) In fiscal 1994, the State Department of Education changed its mandated chart of accounts for reporting purposes.

(4) Includes approximately \$20 million of debt retired during fiscal 1996 as well as funding which originated during fiscal 1988.



## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE 2

### GENERAL GOVERNMENTAL REVENUES BY SOURCE (1)

LAST TEN FISCAL YEARS

Fiscal Year	Local Taxes (2)	Tuition From Pupils	Other Local Sources	Total Local Sources	State Sources	Federal Benefits	Total Revenue
1978	\$ 87,312,259	\$ 786,916	\$ 11,905,689	\$ 100,004,864	\$ 121,892,482	\$ 11,417,917	\$ 239,162,259
1981	90,243,198	780,581	18,764,173	109,688,522	138,827,517	11,212,444	249,508,583
1982	89,112,342	717,219	16,292,920	106,119,572	125,871,056	11,499,622	243,690,251
1983	104,892,627	668,523	21,512,987	127,074,137	132,338,864	15,362,011	275,148,282
1984	115,394,246	811,302	23,300,810	140,506,358	132,352,584	16,213,518	299,072,460
1985	113,151,059	805,658	28,289,212 (3)	142,246,929	135,186,269	16,199,985	303,633,272
1986	144,328,022	829,629	19,642,729	164,800,380	128,340,322	21,628,212	315,200,899
1987	147,124,287	802,219	14,979,825	162,906,331	138,282,122	28,197,364	329,385,819
1988	138,023,863	668,431	12,481,843	151,174,139	128,794,253	28,288,947	308,257,341
1989	125,742,252	568,113	18,191,654	144,492,019	148,483,128	21,493,282	294,468,429

**NOTES:**

(1) Includes Donors, Special Revenues, Debt Service and Capital Projects Funds.

(2) Includes property valuations and other judgments.

(3) Includes approximately \$12 million of interest income on a government investment contract.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

### PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN FISCAL YEARS

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Fiscal Year	Total Tax Levy	General Tax Collections (%)	Percent of Tax Collected	Prior Year Delinquent Tax Collections(2)
1990	\$39,063,862	\$18,181,122	93.20	\$686,299
1991	19,426,268	17,931,491	92.34	753,258
1992	15,192,344	14,734,139	96.98	211,417
1993	17,471,556	16,596,850	94.97	621,627
1994	16,596,128	15,576,492	93.86	696,202
1995	16,980,667	15,876,457	93.50	521,578
1996	18,524,536	17,284,629	93.31	383,214
1997	19,889,340	17,848,284	89.74	582,384
1998	28,795,797	19,532,926	67.88	280,608
1999	21,463,437	19,832,325	92.38	218,804

#### NOTES:

(1) The Jefferson Parish Sheriff's Office is the collecting agent for the School System.

(2) Includes interest and penalty collections and other judgments.

(3) Includes uncollected from the current year net of adjustments.

Source: Jefferson Parish Sheriff's Office, Property Tax Reconciliation Report.

TABLE 3

Total Cash Collections (2)	Percent of Total Collections to Tax Levy	Outstanding Delinquent Taxes (3)	Percent of Delinquent Taxes to Tax Levy
\$19,707,733	98.23	\$ 668,137	3.33
19,674,769	98.12	823,853	4.24
15,358,247	103.22	511,368	3.36
17,210,677	98.61	664,718	3.68
16,272,684	98.85	402,240	2.44
16,392,898	96.93	381,990	2.29
17,677,850	83.49	361,310	1.99
18,351,528	86.14	336,813	1.76
19,682,504	95.23	201,969	1.50
20,154,839	93.90	481,523	2.51

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

### ASSESSED TAXABLE VALUE BY TYPE OF PROPERTY LAST TEN FISCAL YEARS (1)

Fiscal Year	Real Estate		Personal Property		Public Service Corporations	
	Assessed	%	Assessed	%	Assessed	%
1990	\$1,438,611,852	77	\$296,755,383	16	\$137,268,870	7
1991	1,450,418,590	75	308,153,688	16	144,279,030	8
1992	1,395,391,467	75	314,981,900	17	150,233,440	8
1993	1,414,993,180	75	332,193,835	17	147,831,000	8
1994	1,452,828,080	75	328,634,800	17	158,934,080	8
1995	1,440,822,891	75	364,138,874	18	171,258,088	9
1996	1,364,815,015	73	438,154,811	20	184,217,810	9
1997	1,385,828,406	72	472,388,300	21	148,245,400	7
1998	1,611,708,266	73	493,483,914	22	148,438,900	8
1999	1,684,118,181	72	518,883,233	22	147,334,350	6

**NOTE:**

(1) The assessed and taxable value for the School System is determined during the School System's fiscal year and is supplied by the Jefferson Parish Assessor's Office. All land and residential improvements are assessed at 10% of its fair market value and other property at 15% of its market value. Taxable valuations for tax levy purposes is net of adjustments identified subsequent to certification.

Source: Jefferson Parish, Louisiana, Grand re-appraisal of the assessment roll.

TABLE 4

Total Assessed	%	Homestead Exempt	Taxable Value
\$1,912,837,385	100	\$605,693,498	\$1,297,133,807
1,863,845,589	100	604,148,999	1,238,896,517
1,863,666,888	100	607,179,202	1,236,456,556
1,885,400,785	100	642,492,250	1,242,928,535
1,882,516,080	100	648,000,800	1,234,511,880
1,875,516,823	100	653,914,820	1,191,602,063
2,157,286,596	100	760,028,120	1,487,258,476
2,216,662,949	100	764,683,969	1,511,978,939
2,278,609,090	100	769,413,700	1,561,184,330
2,351,736,764	100	777,916,540	1,633,820,324

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE 2

PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS  
(PER \$100 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS

Fiscal Year	Jefferson Parish Public School System			Jefferson Parish	Parish Other	Total
	Maintenance and Operation	Debt Service	Total			
1990	0.96	0.39	1.35	1.51	0.40	2.97
1991	0.93	0.21	1.14	1.21	0.43	2.12
1992	0.58	0.24	0.82	1.34	0.65	2.81
1993	0.68	0.21	0.89	1.38	0.69	2.96
1994	0.62	0.24	0.89	1.43	0.64	2.96
1995	0.80	0.29	0.95	1.29	0.68	2.99
1996	0.69	0.31	1.00	1.48	0.60	3.09
1997	0.63	0.27	0.89	1.26	0.66	2.81
1998	0.73	0.30	1.03	1.51	0.68	3.09
1999	0.627	0.083	0.66	1.26	0.68	2.94

Source: Jefferson Parish, Louisiana December 31, 1998 CAFR.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

### RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA LAST TEN FISCAL YEARS

Fiscal Year	Assessed Value (In Thousands)	Gross Bonded Debt (1)	Debt Service Monies Available (2)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value
1990	\$1,912,827	\$36,758,000	\$4,121,231	\$32,636,769	1.71 %
1991	1,963,846	32,782,000	5,489,854	27,292,146	1.40 %
1992	1,967,607	26,272,000	2,918,831	23,353,169	1.19 %
1993	1,883,431	34,158,000	1,949,253	32,208,747	1.71 %
1994	1,882,216	19,825,000	853,858	18,971,142	1.01 %
1995	1,973,217	15,208,000	-	15,208,000	0.78 %
1996	2,157,283	11,275,000	183,848	11,091,152	0.51 %
1997	2,216,863	6,795,000	770,402	6,024,598	0.27 %
1998	2,276,608	2,648,000	2,287,279	360,721	0.08 %
1999	2,251,737	22,858,000	138,807	22,719,193	0.99 %

NOTE:

(1) Estimates based on data from Louisiana Tech University, obtained from Jefferson Parish, Louisiana December 31, 1998 CAPR.

(2) Includes only Ad Valorem Tax Bonds.

TABLE 6

Parish Population ('0)	Net Bonded Debt Per Capita	Assessed Valuation Per Capita
465,624	\$ 70	\$4,108
448,380	81	4,254
431,543	97	4,323
416,389	49	4,353
417,089	42	4,118
417,481	34	4,318
418,456	34	4,786
412,741	13	4,964
413,168	1	5,051
413,368	48	5,180



## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE T

COMPUTATION OF LEGAL DEBT MARGIN  
JUNE 30, 1999

1998 total appraised valuation for school tax purposes (1)		\$1,251,735,764
Debt limit percentage		<u>18 %</u>
Legal debt limit		225,173,678
Total bonded debt	\$12,050,000	
Less (plus) - Reserve (deficit) for retirement of bonded debt		<u>138,800</u>
Net bonded debt applicable to debt limit		<u>21,911,200</u>
Legal debt margin		<u>\$ 213,262,478</u>

## NOTE:

(1) The 1998 six year appraised value is used for fiscal year 1999 tax purposes.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE B

COMPUTATION OF DIRECT AND OVERLAPPING DEBT (1)  
JUNE 30, 1998

	Net Bonded Debt	Percentage Applicable to the System	System Share of Debt
Jefferson Parish Public School System	\$21,811,155	100	\$ 21,811,155
Jefferson Parish	73,645,080	100	73,645,080
West Jefferson Lower District	1,269,080	100	1,269,080
City of Kenner	<u>1,595,080</u>	100	<u>1,595,080</u>
Total direct and overlapping debt	<u>\$98,420,183</u>		<u>\$ 98,420,183</u>
Taxable assessed valuation			\$1,633,828,234
Ratio of direct and overlapping debt to taxable assessed valuation			6.82 %
Direct and overlapping debt per capita			\$ 217

## NOTE:

(1) Data for taxing entities other than Jefferson Parish Public School System were supplied by the respective taxing entity.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE 9

**RATIO OF ANNUAL DEBT SERVICE FOR GENERAL BONDED DEBT (2)  
 TO TOTAL GENERAL EXPENDITURES  
 LAST TEN FISCAL YEARS**

Fiscal Year	Principal (2)	Interest and Fiscal Changes (2)	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Service to General Expenditures
1990	\$3,812,800	\$3,308,939	\$3,818,939	\$243,651,300	2.4 %
1991	4,003,800	1,918,805	3,813,085	248,901,641	2.4 %
1992	4,318,800	1,703,907	3,813,987	258,632,184	2.3 %
1993	4,417,800	1,493,974	3,818,974	264,949,683	2.3 %
1994	4,233,800	1,371,992	3,504,382	384,749,942	1.9 %
1995	4,421,800	1,058,699	3,473,699	379,919,095	1.5 %
1996	4,321,800	921,865	3,698,865	360,225,703	1.7 %
1997	4,480,800	580,488	3,078,489	388,424,837	1.6 %
1998	3,953,800	349,658	4,304,658	343,640,631	1.5 %
1999	2,780,000	129,308	2,919,308	332,842,917	0.8 %

## NOTE:

(1) Per Table 1.

(2) Includes only Ad Valorem Tax Bonds.

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE 1B

DEMOGRAPHIC STATISTICS  
LAST TEN FISCAL YEARS

Fiscal Year	Parish Population (1)	Average Daily Membership (2)	Average Daily Attendance (2)	Percent of Attendance
1990	465,624	56,591	53,482	92.7
1991	448,306	57,871	53,682	92.6
1992	461,343	58,099	56,700	91.2
1993	456,318	53,340	49,842	88.8
1994	457,868	54,618	53,488	91.9
1995	457,451	55,823	53,964	94.3
1996	458,414	52,808	48,968	91.1
1997	455,743	52,824	48,908	91.1
1998	453,098	51,852	48,318	91.4
1999	453,365	52,374	46,618	89.2

## NOTES:

(1) Estimates based on data from Louisiana Tech University, obtained from Jefferson Parish, Louisiana (December 31, 1998 C.A.F.R.).

(2) Source: State Annual Financial and Statistical Report.

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

## PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS LAST TEN FISCAL YEARS

Fiscal Year	Assessed Property Value	Residential Construction			
		Single Family Units	Value	Multi Family Units	Value
1990	\$1,912,827,305	487	\$27,647,498	30	\$12,962,653
1991	1,865,048,508	469	24,723,976	1	18,443,516
1992	1,865,696,808	511	31,427,031	0	0
1993	1,885,420,385	590	34,562,428	13	75,384
1994	1,892,116,808	609	33,803,080	140	5,175,000
1995	1,975,166,823	608	30,128,080	23	9,859,000
1996	2,137,286,596	558	33,644,080	348	8,719,000
1997	2,216,662,949	494	32,976,080	211	7,306,000
1998	2,270,680,698	492	20,847,080	24	887,000
1999	2,321,736,364	597	49,594,080	9	1,743,000

(1) Amount was unavailable at December 31, 1998 due to the impact of a major bank merger

Source: Jefferson Parish Assessor's Office, Finance Department, and Department of Inspection and Code Enforcement.

TABLE 11

Commercial Public Buildings and Other Construction Value	Total Permit Valuation	Jefferson Parish Bank Deposits
\$ 91,729,239	\$ 132,279,590	\$ 1,883,599,080
89,902,699	124,267,190	2,132,247,000
189,816,212	140,457,243	2,581,282,614
68,966,076	194,004,788	2,682,906,882
82,336,060	123,908,080	2,936,122,000
128,262,000	166,478,000	3,216,578,000
190,432,000	194,799,000	3,977,592,000
128,833,000	158,614,000	3,923,816,000
186,391,000	138,325,000	4,270,938,000
197,623,000	282,968,000	(1)

## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

TABLE 12

## PRINCIPAL TAXPAYERS

Name of Taxpayer	Type of Business	1988 Assessed Valuation (Amounts in Thousands)	Percent of Total Assessed Valuation
Energy Services Inc.	Electric Utility	\$ 36,779	2.42 %
BellSouth	Telephone Utility	45,149	1.92
Hibernia National Bank	Financial Institution	15,254	.68
Avondale Shipyards, Inc.	Shipbuilding	14,082	.68
Louisiana Gas Service	Gas Utility	12,798	.54
First National Bank of Commerce	Financial Institution	12,629	.54
Lakeside Shopping Center	Shopping Mall	11,189	.48
Whitney National Bank	Financial Institution	10,440	.44
Louisiana COSA Inc.	Telecommunications	8,321	.38
Southern Air Lines Co.	Airline	7,443	.32
		<u>3,794,218</u>	<u>8.26 %</u>

Source: Jefferson Parish Assessor's Office.

**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**

**TABLE 13**

**MISCELLANEOUS INFORMATION**

**COMPARATIVE AVERAGE COST PER PUPIL:**

Year	Total Expenditures(1)	Daily Membership	Cost Per Pupil
1990	\$ 243,625,203	56,591	\$4,306
1991	248,961,641	57,971	4,312
1992	238,632,164	55,593	4,298
1993	264,149,683	55,241	4,788
1994	254,749,512	54,878	4,642
1995	181,844,085 (2)	53,823	3,358
1996	302,325,719	53,088	5,697
1997	308,424,857	52,824	5,839
1998	342,641,621	52,832	6,486
1999	332,942,977	52,214	6,375

(1) Includes Grants, Special Revenues, Debt Service and Capital Projects.

(2) Does not include \$78,015,000 debt retired during fiscal 1995 on a refinancing which originated during fiscal 1992.

**STATISTICAL INFORMATION BASED ON AVERAGE DAILY MEMBERSHIP:**

	1990	1991	1997	1996	1995
Average daily membership	52,274	53,823	52,824	52,088	56,823
State and federal funds	\$ 3,289	\$ 3,887	\$ 3,890	\$ 2,885	\$ 2,899
Local funds received	3,280	3,235	3,819	3,151	3,941
Tax levied	431	358	378	396	298
Outstanding bonds	3,155	3,211	3,214	3,480	3,514

**MISCELLANEOUS STATISTICS:**

Schools	
Senior High Schools	8
Junior High Schools	5
Middle Schools	11
Elementary	52
Kindergarten	7
Special	3
Career Center	1
	<hr/>
	<b>88</b>
Staff	
Total employees	7,363
Teachers	3,592



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**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**  
**INDEPENDENT AUDITORS' REPORTS AND INFORMATION**  
**REQUIRED BY THE SINGLE AUDIT ACT AND**  
**GOVERNMENT AUDITING STANDARDS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

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REPORT TO THE PUBLIC ACCOUNTANTS  
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STATE OF LOUISIANA

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED UPON THE AUDIT PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Members of the School Board of  
Jefferson Parish, Louisiana**

We have audited the general purpose financial statements of Jefferson Parish Public School System, as of and for the year ended June 30, 1999, and have issued our report thereon dated October 13, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether Jefferson Parish Public School System'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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under *Government Auditing Standards* as follows:

**Collateralization of Deposits**

Per LSA-RS 39:1215, depository institutions are required to pledge securities to collateralize deposits of all governmental entities. The statute states that "the amount of the security should at all times be equal to 100% of the amount on deposit to the credit of each depositing authority, except that portion of the deposits insured by any governmental agency insuring bank deposits, which is organized under the laws of the United States."

We noted an \$18 million temporary deficiency of securities pledged to the School System as collateral at June 30, 1999 for deposits on hand at one of the School System's fiscal agent financial institutions. The financial institution admitted that the omission was its fault and represented that corrective action was taken upon its discovery after June 30, 1999. The School System should enhance its existing monitoring procedures to insure the adequacy of pledged securities relating to amounts on deposit.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Jefferson Parish Public School System'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 operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the finance committee, management, federal revolving agencies, state funding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*Deloitte & Touche LLP* Robert E. Company Manford Jr. Harris

October 13, 1999

# REBOWE & COMPANY

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

Members of the School Board  
Jefferson Parish, Louisiana

We have audited the compliance of *Jefferson Parish Public School System's* with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. *Jefferson Parish Public School System's* major federal programs are identified in the accompanying Schedule of Independence of Federal Awards. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of *Jefferson Parish Public School System's* management. Our responsibility is to express an opinion on *Jefferson Parish Public School System's* compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 *Jefferson Parish Public School System's* compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on *Jefferson Parish Public School System's* compliance with these requirements.

In our opinion, *Jefferson Parish Public School System* complied, in all material aspects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

## Internal Control Over Compliance

The management of Jefferson Parish Public School System 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 Jefferson Parish Public School System's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-125.

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.

## Schedule of Expenditures of Federal Awards

We have audited the general-purpose financial statements of Jefferson Parish School System as of and for the year ended June 30, 1999 and have issued our report thereon dated October 15, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-125 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information of the Jefferson Parish Public School System's management, the State of Louisiana Legislative Auditor, 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.

*Roberts & Company*

October 15, 1999

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1999

## Schedule of Disbursements of Federal Awards

Federal Grant/Program Title	Federal CFDA Number	Pass-Through Grant's Number	Program or Award Amount	Receipts or Revenues Forfeited	Disbursements Forfeited
<b>U.S. Department of Education</b>					
<b>Direct Programs</b>					
<b>Elementary and Secondary Education</b>					
Act of 1965 - Title VI					
Project Star Bilgepool 99-99	64-2867	T0001000025-98	230,000	\$ 19,298	\$ 170,000
Project Star Bilgepool 97-99	64-2867	T0001000025-97	250,000	1,261	2,610
				<u>20,559</u>	<u>172,610</u>
<b>Indian Education Act of 1988 - Title IX</b>					
Indian Education 98-99	64-8804	9000100000-98	79,293	79,293	79,293
Indian Education 97-99	64-8804	9000100000-97	31,817	6,621	6,621
				<u>85,914</u>	<u>85,914</u>
<b>Total Direct Programs</b>				<u>192,852</u>	<u>261,627</u>
<b>French Through State Department of Education</b>					
<b>Elementary and Secondary Education</b>					
Act of 1965 - Title I					
Even Star 98-99	64-2110	99-02-20-97	244,942	22,479	212,479

See accompanying Notes to Schedule of Disbursements of Federal Awards

JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1999

Schedule of Expenditures of Federal Awards

Federal Grant or Program Title	Federal CFDA Number	Fiscal Year Through Grantor's Number	Program or Award Annual	Receipts or Revenues Recognized	Expenditures/Encumbrances
<b>U.S. Department of Education - Continued</b>					
<b>Post-Secondary State Departments of Education</b>					
<b>Elementary and Secondary Education</b>					
Aid of 1985 - Title VII	84-002	99-10-5A-26-470	18,642	\$ 14,876	\$ 10,829
Emergency Language Education Program 84-09	84-002		228,148	11,028	11,028
Emergency Language Education Program 87-08	84-002			129,421	129,421
<b>Elementary and Secondary Education</b>					
<b>Aid of 1985 - Title I</b>					
Title I - Educationally Deprived Children 84-09	84-010	99-10-5A-26-4	11,204,170	1,039,692	9,289,692
Title I - Educationally Deprived Children 87-08	84-010	98-10-5A-26	11,284,413	1,096,387	1,096,387
Title I - Educationally Deprived Children 86-06 1a	84-010	98-10-5A-26-11a	1,230,000	1,129,071	1,129,071
				1,035,245	11,280,150
<b>Title I - Capital Expense 86-09</b>	84-218	99-10-5A-26-4C	78,284	78,284	78,284
<b>Title I - Mentally Challenged Children 84-09</b>	84-198		65,000	53,729	53,729
<b>Title I - Mentally Challenged Children 87-08</b>	84-198		65,000	12,125	12,125
				69,002	65,854
<b>Elementary and Secondary Education</b>					
<b>Aid of 1985, Title III</b>					
Challenge Grants for Technology in Education 84-04	84-393	99-10-5A-26-1A-9	139,000	44,000	44,000
Challenge Grants for Technology in Education 87-04	84-393	99-10-5A-26-1A-9	136,251	88,000	88,000
Technology Literacy Challenge Grant 84-08	84-358		512,385	154,038	154,038
Technology Literacy Challenge Grant 87-08	84-358		345,447	219,441	219,441
Title I Career 86-06	84-383	11-98-100-00000001	1,198,800	4,202,442	4,202,442
				1,204,128	5,201,158

See accompanying Footnotes to Schedule of Expenditures of Federal Awards.



# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1999

## Schedule of Expenditures of Federal Awards

Federal/CFDA/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Receipts or Revenue Recognized	Balance Forward/Encumbrance
<b>U.S. Department of Education - Continued</b>					
<b>Funds Through State Department of Education - Intervention Education Program Derivatives</b>					
Title VI - Improving School Programs (A-09)	84-209	99-04-05-28-51	444,784	\$ 289,077	\$ 216,871
Title VI - Improving School Programs (A-09)	84-211	99-04-05-28-4	278,702	4,871	4,471
Title VI - Improving School Programs (A-09)	84-211	99-04-05-28-1019	177,826	126,180	126,180
Title VI - Improving School Programs (A-09)	84-211	-	-	1,881	2,482
Title VI - Improving School Programs (A-09)	84-211	-	-	471,262	471,262
<b>Education America Act - Title III Goals 2000</b>					
Professional Development (A-08)	84-216A	-	88,000	34,478	18,870
Professional Development (A-08)	84-216A	97-04-08-14-01	295,148	165,887	166,857
Teacher Grants (A-08)	84-216A	97-04-08-14-01	18,000	874	871
Teacher Grants (A-08)	84-216A	97-04-08-14-01	7,045	3,488	3,488
Local Innovations (A-08)	84-216A	97-04-08-14-01	287,012	144,140	114,145
Local Teacher Salaries	84-216A	99-15-28-1	6,078	3,641	3,641
				344,522	344,136
Migrant Education (A-09)	84-011	99-04-05-28-4	178,228	161,642	124,692
Migrant Education (A-09)	84-011	99-04-28-28-1	230,988	1,296	1,298
				158,938	156,628
<b>Individual With Disabilities Education Act of 1990 - Part B (P.L. 101-476)</b>					
IDEA-B Flow Through (A-08)	84-025A	99-07-05	8,899,388	2,158,877	2,798,877
IDEA-B Flow Through (A-08)	84-025A	99-07-05	7,318,888	6,624,111	6,124,918
IDEA-B Carryover (A-08)	84-025A	99-07-28-19	97,683	197,391	197,391
IDEA-B Dis. Income	84-025A	-	-	4,781	4,782
Grant To State	84-025A	-	115,744	111,112	111,572
				2,374,068	2,337,941

See accompanying Footnotes to Schedule of Expenditures of Federal Awards.

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1999

## Schedule of Disposition of Federal Awards

Federal Grant/Pass-Through Grant Program Title	Federal CFDA Number	Pass-Through Grant's Number	Program or Award Amount	Receipts or Receipts Recognized	Disbursements or Expenditures
<b>U.S. Department of Education - Continued</b> Passed Through State Department of Education: Individual with Disabilities Education Act of 1990 - Part B (P.L. 101-476) IDEA-B: Preschool (94-49) IDEA-B: Preschool (94-49) Grants: Preschool (94-49)	84-175A	97-091-03	290,679	217,522	237,122
	84-175A	98-091-03	231,169	25,830	25,000
	84-175A	98-091-05	6,088	6,072	6,129
				<u>231,162</u>	<u>251,122</u>
Individual with Disabilities Education Act of 1990 (P.L. 101-226) IDEA C: Other IDEA C: Other	84-181	98-0379-03	11,218	6,656	6,656
	84-181	97-0379-03	11,268	13,611	13,611
			<u>22,486</u>	<u>20,267</u>	<u>20,267</u>
Safe and Drug Free Schools and Communities Act of 1989 (P.L. 100-274) Safe and Drug Free Schools (94-39) Safe and Drug Free Schools (94-39) Safe and Drug Free Schools (94-39) Grants: Needs Supplement	84-186	0199-0354-26-07	495,046	1,086,341	1,086,341
	84-186	0199-0354-26-07	1,413,948	28,719	28,528
	84-186	0199-0354-04-03-09	316,471	286,411	286,401
	84-186	0199-0354-26-07	189,853	1,23,966	1,23,962
			<u>1,413,948</u>	<u>1,403,437</u>	<u>1,403,432</u>

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1990

## Schedule of Disbursements of Federal Awards

### Federal Computer-Pass-Through Grants Programs Title

U.S. Department of Education - Continued  
 Passed Through State Department  
 of Education:  
 Education for Economic Security  
 Act - Title II (E.L. 94-377)  
 Teacher and Out-Of-School Activities  
 in Mathematics and Science (E-L  
 State Grants for Strengthening the Skills of  
 Teachers and the Quality Instruction  
 in Mathematics and Science (E-L  
 State Grants for Strengthening the Skills of  
 Teachers and the Quality Instruction  
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 Teachers and the Quality Instruction  
 in Mathematics and Science (E-L  
 State Grants for Strengthening the Skills of  
 Teachers and the Quality Instruction  
 in Mathematics and Science (E-L

Federal CFDA Number	Fiscal Year Contract Number	Program or Award Amount	Revisions or Adjustments Recognized	Disbursements/ Expended
84.154	89-1-054-24-1	607,899	186,252	177,431
84.160	89-4-054-24-1	179,088	2,562	2,562
84.154	89-1-054-24-1(a)	117,132	117,396	117,396
84.154	89-1-054-24-1(b)	188,458	21,249	21,148
			<u>327,457</u>	<u>318,541</u>

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1999

## Schedule of Dependents of Federal Awards

Federal Grant/Pass-Through Transaction Title	Federal CFDA Number	Fiscal Year/Start Date/End Year	Program or Award Amount	Receipts or Revenues Recognized	Disbursements/ Expended
U.S. Department of Education, Combined Pass-Through State Department of Education: Carl D. Perkins Vocational and Applied Technology Education Act - Title II State Grant 97-0816 State Grant 97-0816	84-008	23-09-00-02-0000	499,118	494,184	694,184
	84-008	23-09-20-23-90-9716	394,628	394,628	394,628
Adult Education Act of 1990 Adult Education Program Special Educational Demonstration	84-002	-	278,190	349,277	349,277
	84-002	99-0001-06-F	18,699	18,698	18,698
<b>Total Pass-Through State Department of Education</b>			<b>878,990</b>	<b>878,990</b>	<b>878,990</b>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			<b>878,990</b>	<b>878,990</b>	<b>878,990</b>
U.S. Department of Health and Human Services Pass-Through State Department of Health and Hospitals: Title XIX - Early and Periodic Screening, Diagnosis, Treatment School Nurse Program (F-08) Medical Assistance Program (M-0004)	90-178	-	-	290,698	290,697
	90-178	-	-	298,642	11,148
				<b>589,340</b>	<b>490,845</b>

See accompanying footnotes to Schedule of Dependents of Federal Awards.

**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**

For the Year Ended June 30, 1989

**Schedule of Disbursements of Federal Awards**

Federal CFDA Number	Federal Grant/Pass Through Grant/Program Title	Pass-Through Grant's Number	Program or Award Amount	Revolving Funds Reimbursed	Dispositional Expenditures
90-561	U.S. Department of Health and Human Services—Continued Research Through State Department of Social Services Social Services Job Opportunities and Basic Skills Training (0100)	-	271,500	110,560	110,560
90-179	Starting Points (0100)	-	289,874	183,111	289,874
*	Child Care Assistance	4000000	-	124,000	124,000
	<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>\$ 1,128,171</b>	<b>\$ 1,654,434</b>
91-228	U.S. Department of Labor Research Through State Department of Labor Partners of Industry Job Training Partnership Act Job Placement and Training Program for the Handicapped Student Jobs for Louisiana Graduates	-	49,280	48,798	50,981
91-228		-	204,701	111,800	204,701
	<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>\$ 1,250,600</b>	<b>\$ 1,654,382</b>
90-599	U.S. Department of Education Research Through State Department of Education Food Through (Community) School Breakfast Program Firm and School Lunch Meals National School Lunch Program Firm and School Lunch Meals Summer Food for the Program for Children	01	-	1,046,274	1,077,981
90-553		01	-	2,668,101	2,668,101
90-509		01	-	9,278,798	9,178,790
90-509		01	-	881,800	1,183,381
	<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>\$ 11,874,973</b>	<b>\$ 12,108,253</b>

See accompanying Footnotes to Schedule of Expenditures of Federal Awards.

# JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

For the Year Ended June 30, 1999

## Schedule of Expenditures of Federal Awards

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Contract's Number	Program or Award Amount	Receipts or Revenue Recognized	Debit/Amounts/Expenditures
<b>Other Programs</b> Pass-Through: Missouri Air Force Base Reserve Officer Training Corp. (BRTTC)	-	271-450	-	315,642	315,642
<b>TOTAL OTHER PROGRAMS</b>				315,642	315,642
<b>TOTAL FEDERAL ASSISTANCE</b>				3,443,316	3,443,316

(1) Represents a major program.

(2) This amount represents the value of Commodities received by the School System during the year ended June 30, 1999.

(3) This amount represents the value of Commodities used by the School System during the year ended June 30, 1999.

(4) This amount represents the value of Commodity received by the School System during the year ended June 30, 1999.

See accompanying Footnotes to Schedule of Expenditures of Federal Awards

**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**  
**FOOTNOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Year Ended June 30, 1989*

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the accrual basis of accounting. Grant revenues are recorded for financial reporting purposes when the School Board has met the qualifications for the respective grants. Several programs are funded jointly by State of Louisiana appropriations and federal funds. Cost incurred in programs partially funded by federal grants are applicable against federal grant funds to the extent of revenue available when they properly apply to the grant. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts are presented in, or used in the preparation of, the general-purpose financial statements.

**Accrued and Deferred Reimbursement**

Various reimbursement procedures are used for federal awards received by the School System. Consequently, timing differences between expenditures and program reimbursements can exist at the beginning and end of the year. Accrued balances at year-end represented an excess of reimbursable expenditures over cash reimbursements received. Generally, accrued balances caused by differences in the timing of cash reimbursements and expenditures will be reversed in the remaining grant period.

**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**  
**SUMMARY OF AUDIT RESULTS AND STATUS OF PRIOR YEAR'S FINDINGS**  
For the Year Ended June 30, 1999

**SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general-purpose financial statements of the Jefferson Parish Public School System.
2. No reportable conditions relating to the audit of the financial statements of Jefferson Parish Public School system were noted during the audit.
3. No instances of noncompliance material to the financial statements of Jefferson Parish Public School System were noted during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for Jefferson Parish Public School System expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for Jefferson Parish Public School System, accordingly there is no Schedule of Findings and Questioned Cost.
7. The programs noted as major programs include:

CFDA No.

A. National School Lunch Program	10,555
H. National School Breakfast Program	10,553
C. Safe and Drug Free Schools	84,186
D. I Can Learn	84,383

8. The threshold for distinguishing between type A and type B programs was \$1,326,374.
9. Jefferson Parish Public School System was determined to be a low-risk auditee.

**STATUS OF PRIOR YEAR'S FINDINGS**

There were no findings related to federal awards for the year ended June 30, 1998.

**SCHEDULE OF FINDINGS AND QUESTIONED COST**

The School System had no findings or questioned cost requiring disclosure for June 30, 1999.







JEFFERSON PARISH  
PUBLIC SCHOOLS

ADMINISTRATION AND FINANCE  
**JEFFERSON PARISH PUBLIC SCHOOL SYSTEM**

4000 PEBBLE ROAD  
MONROE, LOUISIANA 70001-1940  
(504) 845-7800  
FAX: (504) 249-7800

1999-2000  
Fiscal Year

THOMAS L. GAYLE  
JEFFERSON PARISH PUBLIC SCHOOLS  
SUPERINTENDENT

December 15, 1999

Mr. David Kyle  
Louisiana State Legislative Auditor  
1800 North Third Street  
Baton Rouge, Louisiana 70804

Subject: Corrective Action Plan for the Year Ending June 30, 1999

Dear Mr. Kyle:

In accordance with applicable audit policy the Jefferson Parish School Board hereby submits it's Corrective Action Plan. The annual audit was conducted by:

Deloitte & Touche LLP  
701 Poydras Street  
Suite 1700  
New Orleans, La. 70139  
(504) 581-2727

Rayson & Company APC  
3504 N. Causeway Blvd  
Suite 810  
Metairie, La. 70002  
(504) 837-0123

Stanford M. Harrison, CPA  
1027 Whitney Ave  
Crescent, Louisiana 70006  
(504) 368-1281

**PRIOR YEAR FINDINGS** - All prior year findings have been addressed or included as a current year finding.

**CURRENT YEAR FINDINGS**

**Single Audit Findings** - There were no prior year single audit findings that needed to be addressed.

**Compliance Findings** -

**Finding** - We noted an \$18 million temporary deficiency of securities pledged to the School System as collateral at June 30, 1999 for deposits on hand at one of the School System's fiscal agent financial institutions. The financial institution admitted that the omission was its fault and represented that corrective action was taken upon its discovery after June 30, 1999. The School System should enhance its existing monitoring procedures to insure the adequacy of pledged securities relating to amounts on deposit. *Collateralization of Deposits - Per LSA-RS 34:1225,*

depository institutions are required to pledge securities to collateralize deposits of all governmental entities. The statute states that "The amount of the security should at all times be equal to 100% of the amount on deposit to the credit of each depository authority, except that portion of the deposit insured by any governmental agency insuring bank deposits, which is organized under the laws of the United States.

**Management's Response** - The monthly verification process has been achieved with the bank and School System's responsible accounting persons. Further the School System is in the process of seeking Request for Proposals (RFP) for the banking agreement. The current agreement, in effect for the past eight years will expire June 30, 2008. The issue of collateralization is a major consideration of the RFP. Responsible Person, Mr. Joseph Rudolph, Chief, Finance & Accounting, (504) 349-7642.

### **Management Letter Comments**

**1. Comment - Fixed Assets - Program Software.** The School System's fixed asset accounting system does not adequately account for all assets in the General Fixed Asset Account Group ("GFANG"). The School System continues to use its internally developed fixed asset accounting system which is not interfaced with the general ledger accounting system and, therefore, requires extensive reconciliations. We recommended in prior years that the School System replace the old fixed asset accounting system with a new accounting system that is compatible with its general ledger system and that it raise its capitalization threshold policy. In fiscal 1998, the School System raised its capitalization threshold to \$300 but did not upgrade its accounting system. We continue to believe that the fixed asset system needs to be upgraded to provide an appropriate interface with the general ledger system.

**Management's Response** - The School System Administration is aware of the limitations of the current fixed asset accounting system and has been planning to replace it as soon as possible. The reason for the delay is that the School System has devoted all of its time and attention to the Y2K situation which is nearly complete. The Jefferson Parish School Board is in the process of seeking out an RFP for computer services and as a result has decided to address the fixed asset accounting system after the Board selects a computer vendor. The problem of the fixed asset accounting system will be presented to the new vendor for recommendations for a cost effective solution. It is important to point out that all equipment purchase orders which are generated on the mainframe are down loaded to the fixed asset accounting package. The inventory clerk verifies that all pieces of equipment purchased are tagged using this report. Responsible Person, Mr. Joseph Rudolph, Chief, Finance & Accounting, (504) 349-7642.

**2. Comment - Year 2000 - Observations.** In our letter dated October 15, 1999, we informed you that (1) we made limited inquiries of management regarding their activities to address the year 2000, (2) our audit of Jefferson Parish Public School System's financial statements for the year ended June 30, 1999, does not provide any assurances nor did we express any opinion, that the School System's systems or any other systems, such as those of School System's vendors, service providers or other third parties are year 2000 compliant, and (3) we are not engaged to perform, nor did we perform as part of our audit engagement, any procedures to test whether the School System's systems or any other systems are year 2000 compliant or whether the plans and activities of the School System or any other third parties are sufficient to address and correct systems or any other problems that might arise because of the year 2000, nor will we express any opinion or provide any other assurances with regard to those matters. The School System should continue to diligently address the year 2000 problem.

**Management's Response -** The Jefferson Parish School System continues to aggressively attack the Y2K situation. We have purchased new hardware which is being run parallel with our old system. This process is well underway and scheduled for completion by October 1999. The project is now completed as of December 1, 1999. The School System has also contracted with a software company to test all accounting, payroll and personnel programs for Y2K exposure. This work is almost complete and the company's testing should insure Y2K compatibility. We believe we have the Y2K situation under control. Responsible Person, Dr. Leigh Horton, Executive Director of Technology, (504) 369-8134.

**3. Comment - Maintenance Department Controls.** To assist the School System in testing the effectiveness of the revised internal control procedures implemented in November 1998, we selected 82 maintenance invoices to review. One of the key control procedures implemented in the revised policies is an increase of the cost thresholds requiring quotes/bids. There were approximately 200 Job Verification Forms included in the maintenance invoices reviewed. The following summarizes the results of our tests of the invoices:

- One (1) of the 82 invoices reviewed did not have the correct hourly rate changed on the Job Verification Form, resulting in an overpayment of \$268.
- Seven (7) of the 82 invoices were paid despite no signature by School System personnel on a "Job Verification Form" upon leaving the site of work performed. This was one of the key control procedures implemented in the revised policies adopted in May 1997.
- three (3) of the approximately 200 Job Verification Forms did not have all of the crucial portions of the form filled out as required.
- One (1) of the 82 invoices did not have the required math check.
- Of the 82 maintenance invoices reviewed, we noted one(1) invoice where parts and

materials in excess of \$93 were invoiced without adequate supporting documentation. Additionally, on one invoice we noted that parts had been double billed. Total unsupported parts and materials invoiced was \$113.

Based upon our review, we observed some requirements of the policy and procedures manual that may need further clarification to improve compliance and consistency among maintenance contract invoice processing. Specifically noted under the current review were those procedures related to a normal work day and requirement for documenting lunch breaks. The Maintenance Department personnel should continue to review the Job Verification Forms and vendor invoices. Additionally, the School System administration should attempt to clarify areas identified as problematic in order to reduce the instances of non-compliance with School System policies by personnel entrusted to implement those policies and procedures.

**Management's Response** - All areas requiring clarification as pointed out in the audit will be addressed in the next update of the policy manual. The School System is committed to continuing its close supervision and oversight of the service contract process. Responsible Person, Mr. Guy Balduccio, Coordinator of Maintenance, (204) 349-7215.

**4. Comment - Community Programs - Observation.** In fiscal year 2004, the program accountant, the fund accountant and the program director for Community Programs all will be eligible for retirement. There are no lists or written summaries of the functions these personnel perform in order to ascertain proper record-keeping. The loss of the three key personnel who oversee the operations of the community programs in the same year would be a hardship on the School System replacement personnel without a thorough understanding of the intricacies of the programs. School System personnel should prepare or cause to have prepared procedures for operating/maintaining the financial activities of those programs to facilitate transition responsibilities.

**Management's Response** - The School System has a policy manual outlining all phases of the community education program. However, particular attention will be paid to the personnel changeover situation to facilitate personnel transition and mission accomplishment. Responsible Person, Mr. Neil LaRock, Director, Community Education, (204) 336-1830.

**5. Comment - Community Education Policy Manuals - Observation.** The Community Education program site directors have been issued a policy manual that outlines required reports to be prepared to recap the financial activity of the various programs. School System personnel are not provided with easily accessible information from all participating schools as required by the policies despite frequent requests from internal auditors of the various programs. If all site directors collected all policies related to requested record-keeping issues, a more accurate,

auditable history of the program financial activities (i.e., cash collections) would be achieved. Site directors should take steps to ascertain that all required information is prepared timely by competent persons in their charge.

**Management's Response** - The Director of Community Education will become more active in the process to insure that all vital information is collected and reports are prepared timely. Responsible Person, Mr. Sal Laffack, Director, Community Education, (504) 734-1850.

**6. Comment - Student Activity Accounts - Observation.** During our testing of the Student Activity accounts relating to the internal audits conducted by School System personnel, we reviewed guidance on the matter published by the Louisiana Legislative Auditor. It appears that there are areas where current School System procedures could be enhanced such as documentation, supervision and record retention. Internal audits of student activity accounts are being conducted, but documentation of procedures performed by audit personnel vary. Efforts should be undertaken to standardize the scope of testing, documentation and reporting of student activity fund audits. Periodic workshops should be conducted to promote standardization and to update personnel on emerging issues or new regulations affecting such accounts.

**Management's Response** - The Administration believes that while the documentation may not in all cases be standard, it nevertheless provides sufficient documentation as well as audit trails for further study and analysis. However, the School System accepts the external auditor's recommendation and will conduct semi-annual training classes for all personnel involved in the audit of student activity accounts. These classes, to be conducted by our external auditors, will focus on all areas with particular attention paid to testing, documentation and reporting. Responsible Person, Mr. Joseph Randolph, Chief, Finance & Accounting, (504) 349-7042.

**7. Comment - GASB Statement No. 34 - Observation.** In June 1999, the Government Accounting Standards Board ("GASB") issued GASB Statement No. 34, "Basic Financial Statements" effective for fiscal year ended June 30, 2000. GASB Statement No. 34 establishes new financial reporting requirements for both state and local governments. When implemented, it will create new financial information and will restructure much of the financial information that governments have presented in the past. GASB Statement No. 34 was developed to make annual reports more comprehensive and easier for the reader to understand. GASB Statement No. 34 requires that the School System significantly change the way it reports its financial data. The most significant changes will be that the School System will report financial information for all governmental fund type accounting utilizing the full accrual method of accounting as opposed to the modified accrual method currently used. The School System will be required to record and depreciate all capital assets, and to eliminate both the General Fund Asset Account Group ("GFASAC") and the General Long-Term Debt Account Group ("GLTDAC"). The School System will present dual financial statements with presentation of both "Government-wide Financial Statements" and the traditional "Fund Financial Statements." The School System will eliminate all interfund transactions, including interfund loans, interfund services provided and

used, and interfund transfers. Although the full effect of GASB Statement No. 34 will not be known until its implementation, the effects of these changes could cause funds currently in a surplus position to report deficit fund balances. In addition, implementation of GASB Statement No. 34 will require additional man-hours to perform. The School System should become familiar with this statement and develop a task force to identify reporting issues that may prove particularly troublesome.

**Management's Response** - The School System will begin to implement GASB No. 34 for the required effective date. Responsible Person, Mr. Joseph Radolph, Chief, Finance & Accounting, (504) 349-7662.

For The Superintendent



Frank S. Davis  
Chief Financial Officer





## JEFFERSON PARISH PUBLIC SCHOOL SYSTEM

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## ACCOUNTING, ADMINISTRATIVE AND OPERATING MATTERS

### **FIXED ASSETS**

#### *Program Software*

#### Description

The School System's fixed asset accounting system does not adequately account for all assets in the General Fixed Asset Account Group ("GFAAG").

#### Background

The School System continues to use its internally developed fixed asset accounting system which is not interfaced with the general ledger accounting system and, therefore, requires extensive manual labor.

#### Recommendation

We recommended in prior years that the School System replace the old fixed asset accounting system with a new accounting system that is compatible with its general ledger system and that it raise its capitalization threshold policy. In fiscal 1998, the School System raised its capitalization threshold to \$300 but did not upgrade its accounting system. We continue to believe that the fixed asset system needs to be upgraded to provide an appropriate interface with the general ledger system.

#### Management's Response

The School System Administration is aware of the limitations of the current fixed asset accounting system and has been planning to replace it as soon as possible. The reason for the delay is that the School System has devoted all of its time and attention to the Y2K situation which is nearly complete. The Jefferson Parish School Board is in the process of sending out an RFP for computer services and as a result has decided to address the fixed asset accounting system after the Board selects a computer vendor. The problem of the fixed asset accounting system will be presented to the new vendor for recommendations for a cost effective solution. It is important to point out that all equipment purchase orders which are generated on the mainframe are downloaded to the fixed asset accounting package. The inventory clerk verifies that all pieces of equipment purchased are tagged using this report.

### **YEAR 2000**

#### Description

In our letter to you dated October 13, 1999, we informed you that (1) we made limited inquiries of management regarding their activities to address the year 2000, (2) our audit of Jefferson Parish Public School System's financial statements for the year ended June 30, 1999, does not provide any assurance we did we express any opinion, that the School System's systems or any other systems, such as those of School System's vendors, service providers or other third parties are year 2000 compliant, and (3) we are not engaged to perform, nor did we perform as part of our audit engagement, any procedures to test whether the School System's systems or any other systems are year 2000 compliant or whether the plans and activities of the School System or any other third parties are sufficient to address and correct system or any other problems that might arise because of the year 2000, nor will we express any opinion or provide any other assessment with regard to these matters.

## Recommendation

The School System should continue to diligently address the year 2000 problem.

## Management's Response

The Jefferson Parish School System continues to aggressively attack the Y2K situation. We have purchased new hardware which is being run parallel with our old system. This process is well underway and scheduled for completion by October 1999. The School System has also contracted with a software company to test all accounting, payroll and personnel programs for Y2K exposure. This work is almost complete and the company's testing should insure Y2K compatibility. We believe we have the Y2K situation under control.

## MAINTENANCE DEPARTMENT CONTROLS

To assist the School System in testing the effectiveness of the revised internal control procedures implemented in November 1998, we selected 82 maintenance invoices to test. One of the key control procedures implemented in the revised policies is an increase of the cost thresholds requiring audits/bids. There were approximately 280 Job Verification Forms included in the maintenance invoices tested. The following summarizes the results of our tests of the invoices:

- One (1) of the 82 invoices reviewed did not have the correct hourly rate changed on the Job Verification Form, resulting in an overpayment of \$200.
- Seven (7) of the 82 invoices were paid despite no signature by School System personnel on a "Job Verification Form" upon leaving the site of work performed. This was one of the key control procedures implemented in the revised policies adopted in May 1997.
- Three (3) of the approximately 280 Job Verification Forms did not have all of the usual portions of the forms lined out as required.
- One (1) of the 82 invoices did not have the required math check.
- Of the 82 maintenance invoices tested, we noted one (1) invoice where parts and materials in excess of \$50 were invoiced without adequate supporting documentation. Additionally, an one invoice we tested parts that had been double billed. Total unsupported parts and materials invoiced was \$4.15.

Based upon our testing, we observed some requirements of the policy and procedures manual that may need further clarification to improve compliance and consistency among maintenance contract invoice processing. Specifically noted under the current testing were those procedures related to a normal work day and the requirement for documenting lunch breaks.

## Recommendation

The Maintenance Department personnel should continue to review the Job Verification Forms and render invoices. Additionally, the School System administration should attempt to clarify areas identified as problematic in order to reduce the instances of non-compliance with School System policies by personnel entrusted to implement those policies and procedures.

### **Management's Response:**

All areas requiring clarification as pointed out in the audit will be addressed in the next update of the policy manual. The School System is committed to continuing its close supervision and oversight of the service contract process.

### **COMMUNITY PROGRAMS**

#### **Observation:**

In fiscal year 2001, the program accountant, the fiscal accountant and the program director for Community Programs all will be eligible for retirement. There are no lists or written summaries of the functions these personnel perform in order to ascertain proper record-keeping.

#### **Background:**

The loss of these key personnel who oversee the operations of the community programs in the same year would be a hardship on the School System replacement personnel without a thorough understanding of the intricacies of the programs.

#### **Recommendation:**

School System personnel should prepare or cause to have prepared procedures for operating/monitoring the financial activities of these programs to facilitate transitioning responsibilities.

### **Management's Response:**

The School System has a policy manual outlining all phases of the community education program. However, particular attention will be paid to the personnel changeover situation to facilitate personnel transition and mission accomplishment.

### **COMMUNITY EDUCATION POLICY MANUALS**

#### **Observation:**

The Community Education program site directors have been issued a policy manual that outlines required reports to be prepared to report the financial activity of the various programs. School System personnel are not provided with easily accessible information from all participating schools as required by the policies despite frequent requests from internal auditors of the various programs.

If all site directors reviewed all policies related to requested record-keeping issues, a more accurate, available history of the program financial activities (i.e., cash collections) would be achieved.

#### **Recommendation:**

Site directors should take steps to ascertain that all required information is prepared timely by competent persons in their charge.

### Management's Response

The Director of Community Education will become more active in the process to insure that all vital information is collected and reports are prepared timely.

### **STUDENT ACTIVITY ACCOUNTS**

#### Observation

During our testing of the Student Activity Accounts relating to the internal audits conducted by School System personnel, we reviewed guidance on the matter published by the Louisiana Legislative Auditor. It appears that there are areas where current School System procedures could be enhanced such as documentation, supervision and record retention.

#### Background

Internal audits of school activity accounts are being conducted, but documentation of procedures performed by audit personnel vary.

#### Recommendation

Efforts should be undertaken to standardize the scope of testing, documentation and reporting of student activity fund audits. Periodic workshops should be conducted to promote standardization and to update personnel on emerging issues or new regulations affecting such accounts.

### Management's Response

The Administration believes that while the documentation may not in all cases be standard, it nevertheless provides sufficient documentation as well as audit trails for further study and analysis. However, the School System accepts the external auditors' recommendation and will conduct semi-annual training classes for all personnel involved in the audit of Student Activity Accounts. These classes, to be conducted by our internal auditors, will focus on all areas with particular attention paid to testing, documentation and reporting.

### **GAAP STATEMENT NO. 34**

#### Observation

In June 1995, the Governmental Accounting Standards Board ("GASB") issued GASB Statement No. 34, "Basic Financial Statements" effective for the School System's fiscal year ended June 30, 1997. GASB Statement No. 34 establishes new financial reporting requirements for both state and local governments. When implemented, it will create new financial information and will restructure much of the financial information that governments have presented in the past. GASB Statement No. 34 was developed to make annual reports more comprehensive and easier for the reader to understand.

GASB Statement No. 34 requires that the School System significantly change the way it reports its financial data. The most significant changes will be that the School System will report financial information for all governmental fund type accounting utilizing the full accrual method of accounting as opposed to the modified accrual method currently used. The School System will be required to record and depreciate all capital assets, and to eliminate both the General Fixed Asset Account Group ("GFASAG") and the General Long-Term Debt Account Group ("GLTDAG"). The School System will present dual financial statements with presentation of both "Government-wide Financial Statements" and the traditional "Fund Financial Statements." The School System will eliminate all interfund transactions, including interfund loans, interfund services provided and used, and interfund transfers.

Although the full effect of GASB Statement No. 34 will not be known until its implementation, the effects of these changes could cause funds currently in a surplus position to report deficit fund balances. In addition, implementation of GASB Statement No. 34 will require significant additional man-hours to perform.

#### **Recommendation**

The School System should become familiar with this statement and develop a task force to identify reporting issues that may prove particularly troublesome.

#### **Management's Response**

The School System will begin to implement GASB No. 34 for the required effective date.

## **APPENDIX**

### **MANAGEMENT'S RESPONSIBILITY FOR, AND THE OBJECTIVES AND LIMITATIONS OF, INTERNAL CONTROL**

The following comments concerning management's responsibility for internal control and the objectives and inherent limitations of internal control are adapted from the Statements on Auditing Standards of the American Institute of Certified Public Accountants.

#### **Management's Responsibility**

Management is responsible for establishing and maintaining internal control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of controls.

#### **Objectives**

The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

#### **Limitations**

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.