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**BEAUREGARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Financial Statements  
As of and for the Year Ended June 30, 2000  
With Independent Auditors' Report**

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

Release Date 08/14/01

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# Langley, Williams & Company, L.L.C.

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## INDEPENDENT AUDITORS' REPORT

Members of the  
Beauregard Parish School Board  
DeRidder, Louisiana

We have audited the accompanying financial statements of the Beauregard Parish School Board School Activity Funds, as listed in the table of contents, as of and for the year ended June 30, 2000. These accounts are the responsibility of the Board's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described at Note 1, the financial statements of the School Activity Funds were prepared on the basis of cash receipts and cash disbursements, which is another comprehensive basis of accounting.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Beauregard Parish School Board School Activity Funds as of June 30, 2000, and their revenue collected and expenditures paid and their changes in restricted fund balances – cash basis for the year then ended in conformity with the basis of accounting described in Note 1.

*Langley, Williams & Co., L.L.C.*

December 30, 2000

BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Balance Sheets - All Funds  
All Schools  
June 30, 2000

	Beauregard Alternative School	Beauregard Vocational Center	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard High School
<b>ASSETS</b>						
Cash and cash equivalents:						
General Funds	\$ 2,440	\$ 8,052	\$ 10,401	\$ 17,701	\$ 13,992	\$ 20,503
Restricted Funds:						
Athletic Funds	-	-	-	20,596	(514)	7,836
Other	-	-	8,205	66,834	26,727	47,273
Total Restricted Funds	-	-	8,205	87,430	26,213	55,109
Total assets	<u>\$ 2,440</u>	<u>\$ 8,052</u>	<u>\$ 18,606</u>	<u>\$ 105,131</u>	<u>\$ 40,205</u>	<u>\$ 75,612</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Due to Beauregard Parish School Board	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 894
Fund balances:						
General Funds	440	8,052	10,401	17,701	13,992	19,609
Restricted Funds:						
Athletic Funds	-	-	-	20,596	(514)	7,836
Other	-	-	8,205	66,834	26,727	47,273
Total Restricted Funds	-	-	8,205	87,430	26,213	55,109
Total fund balances	<u>440</u>	<u>8,052</u>	<u>18,606</u>	<u>105,131</u>	<u>40,205</u>	<u>74,718</u>
Total liabilities and fund balances	<u>\$ 2,440</u>	<u>\$ 8,052</u>	<u>\$ 18,606</u>	<u>\$ 105,131</u>	<u>\$ 40,205</u>	<u>\$ 75,612</u>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 5,037	\$ 14,198	\$ 2,339	\$ 23,413	\$ 1,150	\$ 15,037	\$ 19,935	\$ 154,198
7,026	-	12,891	-	5,522	-	35,380	88,737
11,082	12,081	47,136	10,268	15,250	7,277	42,116	294,249
18,108	12,081	60,027	10,268	20,772	7,277	77,496	382,986
<u>\$ 23,145</u>	<u>\$ 26,279</u>	<u>\$ 62,366</u>	<u>\$ 33,681</u>	<u>\$ 21,922</u>	<u>\$ 22,314</u>	<u>\$ 97,431</u>	<u>\$ 537,184</u>

\$ -	\$ -	\$ 15,800	\$ -	\$ -	\$ -	\$ -	\$ 18,694
5,037	14,198	(13,461)	23,413	1,150	15,037	19,935	135,504
7,026	-	12,891	-	5,522	-	35,380	88,737
11,082	12,081	47,136	10,268	15,250	7,277	42,116	294,249
18,108	12,081	60,027	10,268	20,772	7,277	77,496	382,986
<u>23,145</u>	<u>26,279</u>	<u>46,566</u>	<u>33,681</u>	<u>21,922</u>	<u>22,314</u>	<u>97,431</u>	<u>518,490</u>
<u>\$ 23,145</u>	<u>\$ 26,279</u>	<u>\$ 62,366</u>	<u>\$ 33,681</u>	<u>\$ 21,922</u>	<u>\$ 22,314</u>	<u>\$ 97,431</u>	<u>\$ 537,184</u>

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Cash Receipts, Cash Disbursements**  
**and Changes in Fund Balances - General Fund**  
**All Schools**  
**For the Year Ended June 30, 2000**

	Beauregard Alternative School	Beauregard Vocational Center	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard High School
<b>Cash receipts</b>						
Concessions	\$ 100	\$ -	\$ -	\$ 31,727	\$ 19,283	\$ 20,395
Other sales	-	4,761	5,808	1,591	4,823	19,661
Student fees	1,110	-	3,180	4,480	11,447	6,426
Drivers' education	-	-	-	10,650	-	-
Fundraisers	418	-	4,969	-	-	2,144
Pictures	-	-	7,754	6,778	2,111	13,186
Telephone	-	-	-	7,339	-	-
Teachers' allotment	1,842	-	9,900	17,400	-	-
Investment earnings	82	115	782	5,107	4,022	1,350
Yearbooks	-	-	-	-	-	-
Transfers from restricted funds	-	-	3,500	-	-	-
Other	630	-	1,044	12,245	256	8,144
<b>Total revenues</b>	<b>4,182</b>	<b>4,876</b>	<b>36,937</b>	<b>97,317</b>	<b>41,942</b>	<b>71,306</b>
<b>Cash disbursements</b>						
Concessions cost of sales	94	-	-	20,953	11,295	12,845
Other cost of sales	-	2,888	9,683	1,400	5,744	21,954
Drivers' education	-	-	-	10,650	-	-
Fundraiser costs	277	-	3,731	-	-	408
Pictures	-	-	6,851	4,423	-	9,251
Operating and maintenance expenses	-	-	678	4,862	1,218	-
Instructional supplies and expenses	2,922	-	12,946	21,853	18,090	5,813
Administrative supplies and expenses	-	-	3,382	22,853	28,436	8,851
Yearbooks	-	-	-	-	-	-
Transfers to restricted funds	-	-	-	4,603	1,918	2,795
Other	548	-	742	5,696	10,923	6,034
<b>Total expenditures</b>	<b>3,841</b>	<b>2,888</b>	<b>38,013</b>	<b>97,293</b>	<b>77,624</b>	<b>67,951</b>
<b>Excess of cash receipts over (under) cash disbursements</b>	<b>341</b>	<b>1,988</b>	<b>(1,076)</b>	<b>24</b>	<b>(35,682)</b>	<b>3,355</b>
<b>Fund balances at beginning of year</b>	<b>2,099</b>	<b>6,064</b>	<b>11,477</b>	<b>17,677</b>	<b>49,674</b>	<b>17,148</b>
<b>Prior period adjustment</b>	<b>(2,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(894)</b>
<b>Fund balances at end of year</b>	<b>\$ 440</b>	<b>\$ 8,052</b>	<b>\$ 10,401</b>	<b>\$ 17,701</b>	<b>\$ 13,992</b>	<b>\$ 19,609</b>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 3,845	\$ -	\$ 5,792	\$ -	\$ 4,092	\$ 1,426	\$ 8,059	\$ 94,719
-	6,988	1,541	206	-	-	4,785	50,164
1,871	-	5,168	3,690	3,909	-	6,649	47,930
-	-	-	-	-	-	-	10,650
5,260	-	-	18,632	8,249	-	-	39,672
67	10,239	1,630	6,115	-	14,773	2,944	65,597
1,159	1,882	2,048	1,781	3,835	1,121	3,351	22,516
5,100	10,650	-	9,780	-	11,400	11,400	77,472
6,096	1,272	1,565	1,699	883	1,009	3,822	27,804
-	-	-	2,728	-	-	-	2,728
246	-	3,331	-	1,091	48	-	8,216
1,120	2,024	8,097	5,817	3,383	12,783	11,361	66,904
24,764	33,055	29,172	50,448	25,442	42,560	52,371	514,372
1,349	-	2,519	-	443	148	-	49,646
-	6,620	-	131	-	-	5,502	53,922
-	-	-	-	-	-	-	10,650
1,648	-	-	11,372	6,144	-	-	23,580
29	8,228	540	1,675	-	11,666	1,000	43,663
1,686	801	3,611	1,734	2,972	258	5,986	23,806
8,147	10,650	7,921	15,508	5,090	12,640	17,748	139,328
7,255	9,202	9,295	10,751	10,093	4,882	13,832	128,832
-	-	-	2,016	-	-	-	2,016
-	-	-	-	-	-	2,692	12,008
7,178	436	3,122	4,610	140	13,004	4,802	57,235
27,292	35,937	27,008	47,797	24,882	42,598	51,562	544,686
(2,528)	(2,882)	2,164	2,651	560	(38)	809	(30,314)
7,565	17,080	175	20,762	590	15,075	19,126	184,512
-	-	(15,800)	-	-	-	-	(18,694)
\$ 5,037	\$ 14,198	\$ (13,461)	\$ 23,413	\$ 1,150	\$ 15,037	\$ 19,935	\$ 135,504



**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Cash Receipts, Cash Disbursements**  
**and Changes in Fund Balances - Restricted Funds**  
**All Schools**  
**For the Year Ended June 30, 2000**

	Beauregard Alternative School	Beauregard Vocational Center	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard High School
<b>Cash receipts</b>						
Concessions	\$ -	\$ -	\$ 3,651	\$ 2,036	\$ -	\$ 11,436
Parent/teacher/alumni organization activities	-	-	10,812	-	-	2,304
Student fees	-	-	-	12,608	24,210	11,685
Drivers' education fees	-	-	-	-	-	4,200
Athletic activities	-	-	-	141,010	10,099	77,307
Band activities	-	-	-	40,118	4,625	15,588
Athletic booster organizations activities	-	-	-	8,692	-	-
Band booster organization activities	-	-	-	54,773	12,977	8,417
Student organization activities	-	-	-	123,194	47,460	54,705
Yearbook sales	-	-	-	15,472	5,556	16,892
Teachers' allotment	-	-	-	-	12,600	16,350
Transfers from General Fund	-	-	-	4,603	1,918	2,795
Other receipts	-	-	6,522	15,831	8,448	17,197
<b>Total revenues</b>	-	-	20,985	418,337	127,893	238,876
<b>Cash disbursements</b>						
Concessions cost of sales	-	-	3,724	-	-	-
Parent/teacher/alumni organization activities	-	-	11,700	-	-	2,513
Drivers' education	-	-	-	-	-	4,200
Athletic activities	-	-	-	147,721	27,712	72,545
Band activities	-	-	-	39,298	4,428	17,459
Athletic booster organizations activities	-	-	-	8,524	-	-
Band booster organization activities	-	-	-	54,754	14,271	7,135
Student organization activities	-	-	-	121,331	49,942	46,664
Yearbook costs	-	-	-	20,752	5,950	16,441
Instructional supplies and expenses	-	-	-	26,801	39,141	39,705
Transfers to General Fund	-	-	3,500	-	-	-
Other disbursements	-	-	3,157	10,889	10,396	12,848
<b>Total expenditures</b>	-	-	22,081	430,070	151,840	219,510
<b>Excess of cash receipts over (under) cash disbursements</b>	-	-	(1,096)	(11,733)	(23,947)	19,366
<b>Fund balances at beginning of year</b>	-	-	9,301	99,163	50,160	35,743
<b>Fund balances at end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,205</u>	<u>\$ 87,430</u>	<u>\$ 26,213</u>	<u>\$ 55,109</u>

See accompanying notes to the financial statements.



Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ -	\$ 5,221	\$ -	\$ 12,077	\$ -	\$ -	\$ -	\$ 34,421
2,135	5,363	7,516	478	617	-	-	29,225
-	-	10,414	-	6,092	12,087	7,261	84,357
-	-	8,100	-	-	-	9,600	21,900
21,477	-	59,897	-	27,649	-	76,402	413,841
-	-	9,252	-	-	-	3,888	73,471
230	-	3,442	-	-	-	-	12,364
-	-	3,386	-	-	-	54,898	134,451
23,129	-	28,834	19,162	42,587	9,104	66,254	414,429
2,821	-	14,357	-	6,768	4,083	12,560	78,509
-	1,237	13,518	-	8,100	-	-	51,805
-	-	-	-	-	-	2,692	12,008
6,921	4,018	8,417	832	6,774	16,320	5,616	96,896
56,713	15,839	167,133	32,549	98,587	41,594	239,171	1,457,677
-	-	-	11,778	-	-	-	15,502
1,549	3,709	8,688	1,083	-	-	-	29,242
-	-	8,250	-	-	-	9,600	22,050
19,260	-	56,648	-	23,671	-	78,169	425,726
-	-	11,518	-	-	-	3,610	76,313
1,596	-	3,526	-	300	-	-	13,946
-	-	2,016	-	-	-	56,486	134,662
22,773	-	30,658	17,745	39,483	8,708	57,408	394,712
4,939	-	13,884	-	7,302	4,428	13,271	86,967
-	5,930	22,721	-	15,678	28,131	5,966	184,073
246	-	3,331	-	1,091	48	-	8,216
7,105	4,353	10,530	716	5,208	2,649	8,616	76,467
57,468	13,992	171,770	31,322	92,733	43,964	233,126	1,467,876
(755)	1,847	(4,637)	1,227	5,854	(2,370)	6,045	(10,199)
18,863	10,234	64,664	9,041	14,918	9,647	71,451	393,185
\$ 18,108	\$ 12,081	\$ 60,027	\$ 10,268	\$ 20,772	\$ 7,277	\$ 77,496	\$ 382,986

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**G.W. Carver Elementary School**  
**For the Year Ended June 30, 2000**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Faculty fund	\$ 223	\$ 2,039	\$ 2,093	\$ -	\$ 169
PTO	3,546	10,812	11,700	(311)	2,347
Concession	4,469	3,651	3,724	(3,189)	1,207
Accelerated Reading	1,063	4,050	1,064	-	4,049
Penny Drive	-	433	-	-	433
<b>Total Restricted Funds</b>	<b>\$ 9,301</b>	<b>\$ 20,985</b>	<b>\$ 18,581</b>	<b>\$ (3,500)</b>	<b>\$ 8,205</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis**

**DeRidder High School**

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

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Athletic Fund:</b>					
Baseball	\$ 4,211	\$ 13,824	\$ 17,852	\$ 3,665	\$ 3,848
Baseball-Shoe Package	-	4,504	4,592	88	-
Baseball-Bar-B-Que	-	4,192	1,740	(2,452)	-
Baseball-Concessions	-	3,059	1,443	(1,616)	-
Basketball-Boys	2,920	10,073	11,898	834	1,929
Basketball-Boards	-	1,665	97	(1,568)	-
Basketball-Girls	2,406	4,828	5,844	524	1,914
Football	6,004	69,511	72,445	(2,388)	682
Football-Investment	8,000	-	-	-	8,000
Golf	26	1,446	1,238	(105)	129
Softball	997	8,278	9,510	335	100
Soccer	576	3,901	4,364	(113)	-
Soccer-Girls	-	2,546	2,426	(98)	22
Tennis	1,249	2,138	3,612	2,118	1,893
Track-Boys	306	5,091	4,835	(86)	476
Dragon Relays	-	650	-	-	650
Track-Girls	192	4,807	3,834	(220)	945
District 4-A School Dues	(48)	-	350	398	-
District Dues/Member	(896)	-	910	1,806	-
Training Supplies	242	497	731	-	8
<b>Total Athletic Fund</b>	<b>26,185</b>	<b>141,010</b>	<b>147,721</b>	<b>1,122</b>	<b>20,596</b>
<b>Other Restricted Funds:</b>					
Art Department	648	1,248	1,684	-	212
Art-Travel	948	-	-	-	948
Band	3,494	14,016	17,069	2,435	2,876
Band-Christmas Sale	-	3,517	2,613	(904)	-
Band-Cleaning Uniforms	1,051	480	-	(1,531)	-
Band Dragon Cards	10	4,215	3,000	(1,225)	-
Band-Drumsticks	-	291	227	(64)	-
Band-Guard	1,434	2,511	1,639	-	2,306
Band-Shirts	-	1,019	985	(34)	-
Band-Spring Trip	-	11,265	11,478	1,275	1,062
Band-Percussion Fundraiser	-	2,804	2,287	(517)	-
Beta Club	818	11,285	11,143	(380)	580
Biology	521	2,873	2,740	(225)	429
Biology II	237	216	103	-	350
Business Dept. Harris	187	-	187	-	-
Business Dept. Store	16	-	16	-	-
Business Dept.-Fundraiser	17	-	11	18	24
Business Dept.-Wood	49	-	49	-	-
Cheerleaders-Varsity	4,510	19,085	21,623	609	2,581
Chemistry Lab	1,307	1,720	1,576	-	1,451
Chess Club	71	-	-	-	71
English Fund	3,186	2,324	1,413	-	4,097
FBLA	234	3,132	3,220	(118)	28
FFA	848	5,472	5,281	(242)	797
FHA	7	2,422	2,034	(260)	135
French Club	100	2,087	1,185	(176)	826
Industrial Arts	185	172	379	22	-
Interact	93	7,178	6,860	(204)	207
Jr. Varsity Cheerleaders	1,674	9,719	9,874	(765)	754
Jr. Civitan	43	-	-	(40)	3

**BEAUREGARD PARISH SCHOOL BOARD**
**SCHOOL ACTIVITY FUNDS**
**Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)**
**DeRidder High School**
**For the Year Ended June 30, 2000**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Juniorettes	1,183	2,480	1,541	(200)	1,922
Key Club	198	1,532	1,174	(127)	429
Leo Club	345	1,581	1,383	(20)	523
Library	1,677	2,036	2,373	-	1,340
National Honor Society	645	938	560	(152)	871
P. E. Department	2,052	2,287	3,719	(18)	602
Physical Science	289	635	632	-	292
Physics	1,536	668	248	-	1,956
Prom	1,357	3,770	3,325	-	1,802
Rita Wingate	-	854	-	146	1,000
Rodeo Club	1,108	-	412	(205)	491
SADD	776	70	328	(46)	472
Senior	460	1,792	1,517	-	735
Poster Account	147	83	-	40	270
Speech Class	136	12	131	-	17
Student Council	3,446	18,998	17,778	(739)	3,927
SGA-Scholarship	500	-	500	1,000	1,000
SGA-Beautification	1,240	669	1,595	20	334
Home Economics	407	1,185	1,651	200	141
Self-Contain-Spec. Education	3,230	8,578	11,338	1,472	1,942
Self-Contain Reserve	1,556	-	-	-	1,556
Annual	7,684	15,472	20,752	3,790	6,194
Annual Reserve	1,135	-	-	-	1,135
Band Boosters	269	7,887	27,565	20,457	1,048
Band Boosters-Concession	-	35,888	20,296	(15,592)	-
Band Boosters-Festival	55	10,838	6,893	(4,000)	-
Band Boosters-Festival Ads	-	160	-	-	160
Athletic Boosters	8,065	8,692	8,524	(1,830)	6,403
Quiz Bowl	224	325	311	(228)	10
Banquet Fund	-	-	-	-	-
Faculty Fund	1,135	1,625	2,644	44	160
Danceline	4,330	5,427	7,389	(325)	2,043
4-H Club	5	125	61	(45)	24
Jazz Band	1,256	925	716	-	1,465
Student Recognition	24	3,015	4,274	1,317	82
Spanish Club	449	7,412	5,406	(265)	2,190
Foreign Language	1,928	100	137	-	1,891
Employee Withholding	-	1,139	3,316	2,177	-
Teachers Work Fund	365	-	-	-	365
Drama Club	-	3,412	2,308	(782)	322
Varsity Choir	203	12	27	-	188
Role Models	11	264	-	(264)	11
Benevolent Fund	233	-	226	-	7
Environmental Science Fund	12	-	-	-	12
JROTC	1,086	9,990	10,121	(10)	945
HOSA	278	1,661	1,838	-	101
Nursing Assistant	255	620	429	(8)	438
Math Department	-	516	235	-	281
<b>Total Other Restricted Funds</b>	<b>72,978</b>	<b>272,724</b>	<b>282,349</b>	<b>3,481</b>	<b>66,834</b>
<b>Total Restricted Funds</b>	<b>\$ 99,163</b>	<b>\$ 413,734</b>	<b>\$ 430,070</b>	<b>\$ 4,603</b>	<b>\$ 87,430</b>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Statement of Changes in Restricted Fund Balances - Cash Basis  
DeRidder Junior High School  
For the Year Ended June 30, 2000

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>Athletic Fund:</b>					
AF Control Card	\$ 8,544	\$ 631	\$ 13,690	\$ 5,447	\$ 932
Athletic Boosters	-	3,668	3,468	331	531
Earnings on Investments	1,114	-	-	(1,114)	-
Phone Expenses	(29)	-	134	-	(163)
Maintenance/Repairs	(1,912)	40	3,465	4,000	(1,337)
Transportation	-	-	227	-	(227)
Coach's Clinic	-	-	687	-	(687)
Scoreboard	1,000	-	-	(1,000)	-
Basketball	665	2,038	2,894	-	(191)
Equipment	4,000	-	-	(4,000)	-
Football Ticket Sales	99	3,480	1,920	-	1,659
Track Ticket Sales	(46)	242	1,227	-	(1,031)
<b>Total Athletic Fund</b>	<b>13,435</b>	<b>10,099</b>	<b>27,712</b>	<b>3,664</b>	<b>(514)</b>
<b>Other Restricted Funds:</b>					
Annual	1,932	5,556	5,950	-	1,538
Art Club	301	2,089	2,485	-	(95)
Art Fund	(85)	2,006	1,881	-	40
Athletic Boosters	331	-	-	(331)	-
Band Fund	7	4,625	4,428	-	204
Band Boosters	2,557	12,977	14,271	(58)	1,205
Beta Club	1,644	2,483	2,009	(5)	2,113
Cheerleaders	6,336	17,089	17,831	-	5,594
Choir	284	2,511	2,408	-	387
Computer Literacy	1,793	889	1,301	-	1,381
Computer Math	700	-	-	(700)	-
Flag Corps	232	-	-	(232)	-
Exploratory Homemaking	(1)	1,182	1,268	-	(87)
Hospital Investment	112	-	-	(112)	-
Language Arts Elect	-	588	578	-	10
Library Fund	1,410	2,390	2,285	(12)	1,503
Newspaper	1,580	-	26	-	1,554
Peer Leaders	2,256	2,399	2,756	(75)	1,824
Restricted Fund Control	198	-	-	(198)	-
Reading Workbook	-	2,638	2,885	-	(247)
Scholastic Books	-	65	65	-	-
Science Lab 99-00	-	17,176	14,872	(92)	2,212
Science Grant Investment	43	-	43	-	-
Special Education	-	852	858	-	(6)
Staff Fund	6,598	2,916	8,781	-	733
Student Council	1,635	12,395	12,533	(25)	1,472
Student Recognition	721	-	1,501	100	(680)
World of Technology	-	1,571	1,123	-	448
4-H Club	752	603	843	125	637
Music Appreciation	588	-	450	-	138
Dance Line	956	1,596	1,296	-	1,256
Student/Teacher Attendance	100	-	-	(100)	-
Environmental Club	212	742	1,334	268	(112)
Botanical Pond	2,954	385	278	(310)	2,751
Parish Teacher Allotment	24	12,600	11,812	(42)	770
State Teacher Allotment	11	-	-	-	11
Gifted School Store	519	5,553	5,971	72	173
Math Grant/Lee	19	-	-	(19)	-
1998/99 Registration	6	-	6	-	-
<b>Total Other Restricted Funds</b>	<b>36,725</b>	<b>115,876</b>	<b>124,128</b>	<b>(1,746)</b>	<b>26,727</b>
<b>Total Restricted Funds</b>	<b>\$ 50,160</b>	<b>\$ 125,975</b>	<b>\$ 151,840</b>	<b>\$ 1,918</b>	<b>\$ 26,213</b>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Statement of Changes in Restricted Fund Balances - Cash Basis  
East Beauregard High School  
For the Year Ended June 30, 2000

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>Athletic Fund:</b>					
Football	\$ 1,215	\$ 35,737	\$ 34,755	\$ 116	\$ 2,313
Baseball	(94)	2,338	5,164	-	(2,920)
Softball	101	2,715	3,438	133	(489)
Golf	(105)	1	-	-	(104)
Girls Basketball	1,776	17,011	12,312	1	6,476
Boys Basketball	1,710	12,514	8,590	(64)	5,570
Jr. High Girls Basketball	-	5,252	4,434	(65)	753
Girls Track	(607)	759	1,459	-	(1,307)
Boys Track	(996)	450	2,083	-	(2,629)
Girls Cross Country	50	265	170	-	145
Boys Cross Country	(97)	265	140	-	28
<b>Total Athletic Fund</b>	<b>2,953</b>	<b>77,307</b>	<b>72,545</b>	<b>121</b>	<b>7,836</b>
<b>Other Restricted Funds:</b>					
Senior Class	583	725	1,017	-	291
Junior Class	1,712	2,580	3,328	-	964
Sophomore Class	1,158	2,213	214	-	3,157
Freshman Class	-	2,486	1,203	-	1,283
Primary Classes	232	-	-	-	232
Annual Staff	3,486	16,892	16,441	349	4,286
Art	459	765	977	-	247
Athletic Booster	133	-	-	(133)	-
Auxiliary Corp	25	-	-	-	25
Band	697	15,588	17,459	2,200	1,026
Band Booster	1,910	8,417	7,135	(982)	2,210
Beta Club	579	1,843	1,534	(80)	808
Business	143	135	203	56	131
Cheerleader	1,575	12,343	5,944	(35)	7,939
Elementary Music	25	-	25	-	-
Elementary P.E.	22	200	218	-	4
English Workbook	84	542	515	-	111
FBLA	733	2,275	2,204	(102)	702
FFA	894	9,413	9,513	151	945
FHA	1,679	291	1,523	-	447
French	19	-	-	-	19
Jr. High Cheerleader	1,491	4,831	6,224	-	98
Jr. High Student Council	583	1,137	894	-	826
Library	1,115	11,436	10,686	23	1,888
High School Physical Ed	1,018	2,552	3,246	-	324
PTO	501	2,304	2,513	390	682
Rodeo Club	48	147	-	-	195
Science Club	608	2,159	2,508	-	259
Social Committee	25	2,070	1,413	-	682
Student Council	855	2,231	1,496	-	1,590
Student Incentive	2	7,639	7,562	-	79
T-Team	2,084	2,202	1,163	-	3,123
Volunteer Donation	720	-	-	-	720
Senior 4-H Club	183	106	171	-	118
Junior 4-H Club	241	378	678	198	139
Elementary 4-H Club	492	3,313	3,369	(198)	238
Drama Club	530	40	-	-	570
Fifth Grade Fund	228	1,439	1,677	42	32



**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)**  
**East Beauregard High School**  
**For the Year Ended June 30, 2000**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Spanish Club	1	-	-	-	1
Elementary Art	29	-	-	-	29
Kindergarten Supply	119	69	26	-	162
School Pride Fund	375	-	-	-	375
Playground Fund	244	3	-	-	247
Memorial Bench Fund	177	-	-	-	177
First Grade Fund	-	401	383	109	127
Second Grade Fund	-	104	40	126	190
Third Grade Fund	-	71	122	51	-
Fourth Grade Fund	-	1,105	1,256	151	-
Homebound Books	28	173	93	-	108
Gifted Class	58	323	328	-	53
Basketball Camp	8	-	-	-	8
Letter Jacket Fund	718	3,707	2,670	-	1,755
Lost Textbook/Damage	75	128	148	-	55
Activity Bus	2,415	114	187	-	2,342
Tea Fund	-	100	64	-	36
JROTC	333	1,922	2,268	21	8
Preschool Fund	-	100	119	26	7
Field Trip Insurance	213	-	-	-	213
Education Fund Raiser	309	2,807	385	(15)	2,716
Choir	72	-	-	-	72
Sixth Grade	8	1,985	1,996	3	-
Eighth Grade Class	40	366	305	-	101
Science Class	258	776	441	-	593
Processing Center	232	1,323	566	-	989
Fitness Meet	128	-	-	-	128
Driver Education	-	4,200	4,200	-	-
Ballet	78	895	892	-	81
Parish Allotment	-	16,350	16,350	-	-
Jump Rope for Heart	-	281	281	-	-
Math Fund	-	750	758	8	-
Special Education Fund	-	-	34	39	5
Environmental Team	-	29	-	250	279
Custodian Fund	-	-	-	26	26
<b>Total Other Restricted Funds</b>	<b>32,790</b>	<b>158,774</b>	<b>146,965</b>	<b>2,674</b>	<b>47,273</b>
<b>Total Restricted Funds</b>	<b>\$ 35,743</b>	<b>\$ 236,081</b>	<b>\$ 219,510</b>	<b>\$ 2,795</b>	<b>\$ 55,109</b>

See accompanying notes to the financial statements.



BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Statement of Changes in Restricted Fund Balances - Cash Basis  
Hyatt High School  
For the Year Ended June 30, 2000

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>Athletic Fund:</b>					
High School Basketball	\$ 2,819	\$ 18,192	\$ 15,973	\$ -	\$ 5,038
Jr. High Basketball	1,978	3,285	3,287	-	1,976
Track	12	-	-	-	12
<b>Total Athletic Fund</b>	<b>4,809</b>	<b>21,477</b>	<b>19,260</b>	<b>-</b>	<b>7,026</b>
<b>Other Restricted Funds:</b>					
Jr./Sr. Classes	292	2,450	2,732	-	10
K-3 Classes	121	-	75	-	46
Library Club	1,524	972	1,503	-	993
FHA	434	6,592	6,374	-	652
FFA	1,123	7,999	7,376	-	1,746
FBLA	182	-	-	-	182
Annual Staff	3,923	2,821	4,938	-	1,806
Athletic Booster	2,432	230	1,596	-	1,066
Student Incentive	(52)	2,019	1,930	-	37
Student Council	122	275	210	-	187
Social Committee	16	759	656	-	119
Sr. High 4-H	115	50	51	-	114
Jr. High 4-H	179	368	190	-	357
Elementary 4-H	176	58	32	-	202
PTO	311	1,110	400	-	1,021
Spanish Club	53	-	53	-	-
Activity Bus Use	486	-	136	-	350
Rodeo Club	289	-	289	-	-
Youngblood Scholar	500	-	-	-	500
Lost/Damaged Textbooks	-	48	48	-	-
Cheerleaders	741	3,379	3,434	-	686
Enviro 4-H	-	227	137	-	90
Fair Booth	-	250	-	-	250
Grant Funds	103	-	103	-	-
Learn and Serve Grant	-	4,303	4,303	-	-
Preschool Fund	-	301	163	-	138
Alumni Association	141	1,025	1,149	-	17
Green Project	89	-	89	-	-
WalMart Matching	24	-	24	-	-
Math Counts	13	-	13	-	-
Personalized Brick	380	-	-	-	380
4-5 Classes	237	-	104	-	133
Jacobs Scholarship	100	-	100	-	-
<b>Total Other Restricted Funds</b>	<b>14,054</b>	<b>35,236</b>	<b>38,208</b>	<b>-</b>	<b>11,082</b>
<b>Total Restricted Funds</b>	<b>\$ 18,863</b>	<b>\$ 56,713</b>	<b>\$ 57,468</b>	<b>\$ -</b>	<b>\$ 18,108</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**K. R. Hanchey Elementary School**  
**For the Year Ended June 30, 2000**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Staff Fund	\$ 1,017	\$ -	\$ 930	\$ -	\$ 87
PS Mini Olympics	198	-	-	-	198
M & M Fund	1,111	574	424	-	1,261
Library	942	5,221	4,650	-	1,513
Folk Life Grant	106	-	-	-	106
PTO	6,607	5,636	3,709	-	8,534
Counselor-Book Fair	10	-	-	-	10
Parish Teacher Allotment	43	1,237	1,280	-	-
QSM Science Grant	2	-	-	-	2
Field Trip	198	3,171	2,999	-	370
<b>Total Restricted Funds</b>	<b>\$ 10,234</b>	<b>\$ 15,839</b>	<b>\$ 13,992</b>	<b>\$ -</b>	<b>\$ 12,081</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**Merryville High School**  
**For the Year Ended June 30, 2000**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
<b>Athletic Fund:</b>					
Athletic Incentive	\$ -	\$ 2,717	\$ 1,844	\$ -	\$ 873
Varsity Boys Basketball	1,003	5,722	5,115	772	2,382
Varsity Girls Basketball	4,827	11,193	13,069	(266)	2,685
Jr. High Boys Basketball	371	1,210	1,392	310	499
Jr. High Girls Basketball	66	1,907	1,455	(36)	482
Baseball	816	4,572	4,759	159	788
Softball	1,553	5,962	5,128	(586)	1,801
Varsity Football	1,006	23,024	20,679	(1,379)	1,972
Jr. High Football	1,097	1,816	1,618	-	1,295
Boys Track	56	884	768	(104)	68
Girls Track	74	890	821	(104)	39
Concessions	1,750	-	-	(1,750)	-
Athletic Banquet	7	-	-	-	7
<b>Total Athletic Fund</b>	<b>12,626</b>	<b>59,897</b>	<b>56,648</b>	<b>(2,984)</b>	<b>12,891</b>
<b>Other Restricted Funds:</b>					
Activity Accounts	(143)	-	-	143	-
Class of 2000	378	900	962	(50)	266
Class of 1999	815	-	343	-	472
Class of 1998	174	-	-	-	174
Class of 1997	22	-	-	-	22
Class of 2001	890	1,752	1,948	-	694
Class of 2002	426	435	100	-	761
Class of 2003	-	345	-	-	345
Career Day	14	-	-	-	14
Jr. High Beta Club	225	1,213	590	(21)	827
FFA	978	6,445	6,028	-	1,395
Varsity Beta Club	1,259	52	150	(55)	1,106
Elementary 4-H Club	150	151	82	-	219
Jr. High 4-H Club	121	69	100	-	90
Varsity 4-H Club	68	19	-	-	87
FBLA	526	60	245	(40)	301
Science Club	448	-	-	-	448
FCCLA	-	2,609	2,321	(42)	246
Winners Club	1,699	1,086	1,422	-	1,363
Student Council	54	1,761	1,389	(40)	386
Speech - Drama Club	39	306	459	120	6
Invitations & Rings	4	-	-	-	4
Band Boosters	1,877	3,386	2,016	(1,998)	1,249
Band Flag Corp	(12)	-	-	12	-
Annual Fund	11,159	14,357	13,884	100	11,732
PTO	3,257	7,516	8,688	(42)	2,043
Cheerleaders Jr. High	1,669	2,656	4,218	-	107
Cheerleaders Varsity	3,488	5,027	6,818	(17)	1,680
Snack Program	1,006	-	262	-	744
Staff Fund	247	480	957	100	(130)
Panther Booster Club	2,137	3,442	3,526	(465)	1,588
Student Incentive	730	35	358	(82)	325
Rodeo Club	225	-	-	-	225
MHS Coronation Committee	18	940	755	-	203
Foreign Language Club	493	2,502	2,426	-	569
Band Department	639	1,874	2,253	44	304

**BEAUREGARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)**

**Merryville High School**

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

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Crusaders Club	291	5	18	-	278
J E Windham-Investment	10,000	-	-	-	10,000
J E Windham-Interest	994	616	500	-	1,110
Youth Garden Club	34	-	-	-	34
Art Fees	-	895	807	-	88
Home Economics Fees	20	467	393	-	94
P.E. Uniform Fees	82	1,048	1,121	-	9
Accelerated Reader	491	1,356	1,868	575	554
Afternoon Snack	-	5,469	2,945	(1,531)	993
Teacher Parish Money	-	13,518	13,541	23	-
JROTC	113	207	-	-	320
Youth Football	3,323	-	3,323	-	-
Drivers Education Fees	-	8,100	8,250	150	-
Jerry Green	-	-	-	100	100
Library Fund	-	1,474	1,112	1,041	1,403
Florida Band Trip	-	7,378	9,265	1,887	-
Panther Press	-	461	317	302	446
Honor Choir	-	294	284	-	10
Teacher Room Fees	1,610	6,530	5,747	(561)	1,832
<b>Total Other Restricted Funds</b>	<u>52,038</u>	<u>107,236</u>	<u>111,791</u>	<u>(347)</u>	<u>47,136</u>
<b>Total Restricted Funds</b>	<u><b>\$ 64,664</b></u>	<u><b>\$ 167,133</b></u>	<u><b>\$ 168,439</b></u>	<u><b>\$ (3,331)</b></u>	<u><b>\$ 60,027</b></u>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**Pinewood Elementary School**  
**For the Year Ended June 30, 2000**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
Coke Machine - Lounge	\$ 140	\$ 2,110	\$ 1,962	\$ -	\$ 288
Choir	115	3,259	2,452	-	922
PTO	1,111	214	392	-	933
Science Club	334	11,855	10,850	-	1,339
Benevolent	-	832	716	-	116
Autistic	46	-	-	-	46
Concession - Stu Inc.	5,191	9,968	9,814	-	5,345
4-H Club	171	387	396	-	162
PTO Dues	449	264	692	-	21
Music	1,248	131	473	-	906
Fun Run / Jump Ropes	236	3,529	3,575	-	190
<b>Total Restricted Funds</b>	<b>\$ 9,041</b>	<b>\$ 32,549</b>	<b>\$ 31,322</b>	<b>\$ -</b>	<b>\$ 10,268</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**Singer High School**  
**For the Year Ended June 30, 2000**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Athletic Fund:</b>					
High School Basketball	\$ 1,733	\$ 19,940	\$ 15,967	\$ (1,188)	\$ 4,518
Track	-	2	287	285	-
Softball	-	131	1,148	1,017	-
Jr. High Basketball	580	4,142	3,252	(828)	642
Baseball	-	3,434	3,017	(55)	362
<b>Total Athletic Fund</b>	<b>2,313</b>	<b>27,649</b>	<b>23,671</b>	<b>(769)</b>	<b>5,522</b>
<b>Other Restricted Funds:</b>					
Senior Class	505	-	312	-	193
Junior Class	-	2,891	2,496	17	412
Special Education	394	6,978	6,574	5	803
Student Council	122	2,721	2,773	(40)	30
Beta Club	98	1,108	939	(51)	216
FCCLA	25	12,217	12,121	(120)	1
Student Incentive	239	829	1,009	-	59
Athletic Booster HS	437	-	300	(137)	-
Senior 4-H	50	50	22	(40)	38
Jr. 4-H	126	70	87	-	109
Elementary 4-H	223	315	289	(32)	217
Art	-	85	84	-	1
FCA	111	-	-	-	111
FBLA	528	52	30	-	550
Rodeo	93	30	-	-	123
PTO	830	617	-	(150)	1,297
SADD	140	6	-	-	146
FFA	115	11,059	10,542	(40)	592
Science Club	500	889	372	(29)	988
Cheerleaders	87	1,144	537	(40)	654
Yearbook	768	6,768	7,302	550	784
Social Committee	106	1,968	1,553	-	521
Grant	1,323	3,823	4,199	-	947
Activity Bus Rental	90	145	-	(235)	-
Library	1,725	1,704	1,654	-	1,775
Student Fees	1,738	5,602	5,659	20	1,701
Lost/damaged Books	-	117	117	-	-
Booster Club Jr. Hi	637	-	-	-	637
Teacher Allotment	-	8,100	8,100	-	-
Pictures	-	155	-	-	155
Science Lab	1,147	490	148	-	1,489
Accelerated Reading	448	1,005	752	-	701
<b>Total Other Restricted Funds</b>	<b>12,605</b>	<b>70,938</b>	<b>67,971</b>	<b>(322)</b>	<b>15,250</b>
<b>Total Restricted Funds</b>	<b>\$ 14,918</b>	<b>\$ 98,587</b>	<b>\$ 91,642</b>	<b>\$ (1,091)</b>	<b>\$ 20,772</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**South Beauregard Elementary School**  
**For the Year Ended June 30, 2000**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Student Fees	\$ 486	\$ 12,087	\$ 12,026	\$ (155)	\$ 392
Yearbook	1,347	4,083	4,428	500	1,502
Social Committee	(94)	161	61	-	6
Beta	627	3,287	3,003	-	911
Music	113	1,507	1,541	-	79
Elementary 4-H Club	274	80	108	-	246
Jump Rope for Hearts	26	1,746	1,772	-	-
Math-A-Thon	-	727	727	-	-
Preschool	-	258	209	-	49
Kindergarten Fund	174	268	245	-	197
First Grade Fund	-	973	823	-	150
Second Grade Fund	2	817	877	93	35
Third Grade Fund	106	345	308	-	143
Fourth Grade Fund	140	-	125	-	15
Fifth Grade Fund	83	1,243	1,340	14	-
Library	5,177	13,423	16,078	(500)	2,022
Special Education	712	-	-	-	712
Textbooks	19	8	27	-	-
Cheer Fund	100	165	68	-	197
Donations	355	266	-	-	621
Uniform Bank	-	150	150	-	-
<b>Total Restricted Funds</b>	<b>\$ 9,647</b>	<b>\$ 41,594</b>	<b>\$ 43,916</b>	<b>\$ (48)</b>	<b>\$ 7,277</b>

See accompanying notes to the financial statements.



**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**South Beauregard High School**  
**For the Year Ended June 30, 2000**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
<b>Athletic Fund:</b>					
Boys Basketball	\$ 8,367	\$ 7,429	\$ 8,803	\$ -	\$ 6,993
Girls Basketball	5,140	7,886	5,738	-	7,288
Boys Baseball	956	7,416	5,930	-	2,442
Girls Softball	6,847	12,636	17,501	-	1,982
Football	7,015	16,189	19,766	-	3,438
Track	124	1,003	521	-	606
Jr. High Sports	2,414	5,163	4,346	-	3,231
General Athletic	3,782	13,942	12,957	-	4,767
Jacket Patches	2,137	1,965	2,137	-	1,965
Jacket Deposits	365	2,773	470	-	2,668
<b>Total Athletic Fund</b>	<b>37,147</b>	<b>76,402</b>	<b>78,169</b>	<b>-</b>	<b>35,380</b>
<b>Other Restricted Funds:</b>					
Senior Beta	1,107	3,232	2,770	-	1,569
Junior Beta	323	5,010	4,648	-	685
FFA	254	14,427	13,949	-	732
FFA Metal	5	26	-	-	31
FHA	2,916	1,636	1,972	-	2,580
High School Cheerleaders	2,234	5,050	6,410	-	874
Junior High Cheerleaders	1,088	-	248	-	840
Band	932	3,888	3,610	-	1,210
FCA	175	-	-	-	175
Sr. High 4-H	19	703	321	-	401
Jr. High 4-H	108	289	99	-	298
High School Rodeo	7	901	747	-	161
Student Council	2,885	7,389	3,830	-	6,444
Band Boosters	7,642	54,898	56,486	-	6,054
Yearbook	3,151	12,560	13,271	-	2,440
Library	451	2,430	1,588	-	1,293
Staff Fund	547	4,154	4,361	-	340
Industrial Arts	81	105	165	-	21
Teacher/Student Reward	13	1,462	4,255	3,549	769
SADD	1,095	363	851	-	607
Class of 1999	985	9,640	5,145	(985)	4,495
Special Education	465	1,749	1,463	-	751
English Fees	475	378	327	-	526
Home Economics Lab	263	824	913	-	174
Jr High Science	479	347	9	-	817
High School Science	977	1,369	1,458	-	888
Art - YACA	1,382	3,266	2,665	-	1,983
Driver Education	-	9,600	9,600	-	-
ROTC	703	4,677	3,980	-	1,400
Drama	(128)	872	-	128	872
FBLA	447	3,421	3,205	-	663
Choir	53	4,511	3,675	-	889
Math	-	59	43	-	16
Class of 2000	3,170	841	2,893	-	1,118
<b>Total Other Restricted Funds</b>	<b>34,304</b>	<b>160,077</b>	<b>154,957</b>	<b>2,692</b>	<b>42,116</b>
<b>Total Restricted Funds</b>	<b>\$ 71,451</b>	<b>\$ 236,479</b>	<b>\$ 233,126</b>	<b>\$ 2,692</b>	<b>\$ 77,496</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2000**

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

**A. Reporting Entity**

The Beauregard Parish School Board is the reporting entity of the Beauregard Public School System. The School Activity Funds are included in the School Board's general purpose financial statements as an agency fund.

**B. Fund Accounting**

The School Activity Funds use fund accounting to report on its assets and liabilities resulting from cash transactions and its cash receipts and cash disbursements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain school functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the School Activity Funds are classified into two categories: general and restricted. Restricted funds are further divided into athletic funds and other restricted funds. A description of each existing fund type follows:

**General Fund**

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

**Restricted Funds:**

**Athletic Funds**

Receipts that are restricted to the support of the athletic activities of the school are recorded in the athletic accounts. Disbursements from this fund are restricted to the support of school athletic activities of the school.

**Other Restricted Funds**

Receipts that are restricted to a specific purpose other than athletics are recorded in Other Restricted Funds. Disbursements from these funds are restricted to the intended purpose of the fund.

**C. Basis of Accounting**

The accompanying financial statements were prepared on the cash receipts and cash disbursements basis of accounting. That method differs from generally accepted accounting principles since it requires revenues to be recorded when received rather than when earned and expenses to be recorded when paid rather than when incurred.

**BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**  
June 30, 2000

**D. Cash and Cash Equivalents**

The School Board makes all deposits in accordance with state law. Under state law all deposits must be secured by federal deposit insurance and/or the pledge of securities owned by the bank. The Board considers all deposits of the school activity funds to be cash or cash equivalents.

**E. Fund Balances**

Except for the General Fund, the amounts listed as Fund Balance are officially reserved for a specified purpose.

**F. Use of Estimates**

The preparation of financial statements requires the use of estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

**G. Prior Period Adjustments**

In prior years, three schools received funds from Beauregard Parish School Board that were recorded as general fund receipts. During the current year, management reclassified these amounts as Due to Beauregard Parish School Board. As such, adjustments were made to the beginning fund balances to reflect this change.