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HAIT BAYOU BOUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 1985

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, 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 MAR 05 1987

WEST BAYOU BOUCE PARISH SCHOOL BOARD  
FORT ALLEN, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1996

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WEST BATON BOUGE PARISH SCHOOL BOARD  
POST RICH, LOUISIANA  
GENERAL FUNDING FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1996

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WEST BAYOU BOUCE PARISH SCHOOL BOARD  
EAST ALABAMA, LOUISIANA  
GENERAL FUNDING FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1995

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WEST BAYOU RIDGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1996

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GENERAL PERIOD FINANCIAL STATEMENTS

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

2500 WEST 10TH STREET  
MONROE, LOUISIANA 70502WE ALSO OFFER  
PROPERTY TAX, HOME  
EQUITY AND BUSINESS TAX  
SERVICES BY APPOINTMENT**INDEPENDENT AUDITORS' REPORT**

West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of

**WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA**

as of and for the year ended June 30, 1996, as listed in the table of contents. These financial statements are the responsibility of the West Baton Rouge Parish School Board, Port Allen, Louisiana'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; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget circular A-133, "Audits of State and Local Governments." These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the 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 financial statement presentation. We believe that our audit and the report of the other auditor provide a reasonable basis for our opinion.

In our opinion, based on our audit, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements present fairly, in all material respects, the financial position of each of the individual funds and account groups of the West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1996, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in our opinion is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 10, 1996 on our consideration of West Baton Rouge Parish School Board's internal control structure and a report dated December 10, 1996 on its compliance with laws and regulations.

Baton Rouge, Louisiana  
December 10, 1996

*Dyer & Vicknair*



WEST BAYOU BOUGH PALMER SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1966  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1965

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS AND OTHER DEBITS</b>				
<b>ASSETS</b>				
Cash	\$ 801,914	\$544,508	\$ 4,138	\$ 882,370
Cash with paying agent				
Investments, at cost			1,293,588	3,450,800
Receivables				
Taxes	162,786		41,088	
Intergovernmental	190,815	233,253		
Interest			21,228	295,445
Other	125	285		
Due from other funds	276,415			
Inventory		23,477		
Deferred revenue		5,509		
Fixed assets				
Total assets	<u>1,561,815</u>	<u>823,878</u>	<u>1,359,652</u>	<u>4,727,815</u>
<b>OTHER DEBITS</b>				
Amount available in debt service fund				
Amount to be provided for retirement of general long-term obligations				
Total other debits				
Total assets and other debits	<u>1,561,815</u>	<u>823,878</u>	<u>1,359,652</u>	<u>4,727,815</u>

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL	
	GENERAL	DEFERRED	(MEMORANDUM ONLY)	
SCHOOL ACTIVITY AGENCY	FIXED ASSETS	LONG-TERM OBLIGATIONS	JUNE 30,	
			1996	1995
\$ 185,093			\$ 3,547,826	\$ 9,281,725
11,793			6,755,282	5,836,782
			383,715	261,418
			423,088	819,475
			318,693	243,817
			308	14,886
			276,415	247,342
			21,477	16,946
			8,509	
	<u>242,251,410</u>		<u>43,333,410</u>	<u>38,721,642</u>
<u>196,886</u>	<u>43,331,410</u>		<u>54,023,785</u>	<u>54,287,453</u>
			\$ 1,359,667	1,126,938
		<u>21,533,850</u>	<u>21,533,850</u>	<u>21,496,128</u>
		<u>21,892,326</u>	<u>21,892,326</u>	<u>22,653,112</u>
<u>186,884</u>	<u>43,251,410</u>	<u>21,892,326</u>	<u>78,914,311</u>	<u>77,936,368</u>

(Continued)

WEST BAYOU BOUGH PARISH SCHOOL BOARD  
 POST ALLEN, LOUISIANA  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 JUNE 30, 1998  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1997  
 (Continued)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 134,383	\$ 36,000		
Contracts payable				\$ 388,728
Retainage payable				197,628
Salaries and related expense payable	783,712	242,245		
Due to other fund		8,665		
Intergovernmental payable				266,750
Deposits due others				
Matured bonds payable				
Matured coupons payable				
Compensated absences payable				
Bonds payable				
<b>Total liabilities</b>	<u>868,092</u>	<u>281,910</u>	<u>\$ -0-</u>	<u>752,106</u>
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets				
Fund balances				
Reserved for debt service			1,359,867	
Unreserved - undesignated	483,722	538,000		3,262,731
<b>Total equity and other credits</b>	<u>483,722</u>	<u>538,000</u>	<u>1,359,867</u>	<u>3,262,731</u>
<b>Total liabilities, equity and other credits</b>	<u>1,351,814</u>	<u>820,910</u>	<u>1,359,867</u>	<u>4,722,837</u>

The accompanying notes are an integral part of this statement.

FUNDING FUND TYPE	ACCOUNT GROUPS		TOTAL MEMORANDUM ONLY	
	GENERAL	GENERAL		
	FUNDS	LONG-TERM	JUNE 30,	
ACTIVITY	ASSETS	LIABILITIES	1996	1995
			\$ 188,388	\$ 135,336
			388,728	90,519
			193,628	95,286
			1,925,907	1,834,376
			278,415	247,242
\$ 196,804			196,804	183,384
				5,000
				325
		\$ 622,926	622,926	608,312
		21,279,800	21,279,000	22,648,800
<u>196,804</u>		<u>21,892,326</u>	<u>24,045,922</u>	<u>25,844,332</u>
	43,351,410		43,351,410	38,721,649
			1,359,667	1,256,938
			<u>7,157,512</u>	<u>12,327,843</u>
	<u>43,351,410</u>		<u>51,868,789</u>	<u>52,286,471</u>
<u>196,804</u>	<u>43,351,410</u>	<u>21,892,326</u>	<u>55,214,711</u>	<u>77,936,568</u>

**EIGHT WARDEN BOUCE PARISH SCHOOL BOARD**  
**BIKET ALLEN, LOUISIANA**  
**ALL ENVIRONMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1995**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1994**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<b>REVENUES</b>		
Local sources		
Taxes		
Ad valorem	\$ 2,600,713	
Sales and use	2,830,277	
Interest earnings	100,289	\$ 34,979
Food service		291,907
Other	87,317	1,367
State sources		
Equalization	2,830,713	381,138
Other	899,267	
Federal sources	<u>448,382</u>	<u>1,322,551</u>
Total revenues	<u>14,438,399</u>	<u>2,823,848</u>
<b>EXPENDITURES</b>		
Instruction		
Regular programs	6,327,468	
Special programs	1,483,726	575,935
Adult and vocational education programs	488,081	
Other programs	332,858	
Support services		
Student services	685,444	
Instructional staff	813,858	149,150
General administration	813,828	
School administration	1,508,287	
Business services	177,829	26,068
Plant services	1,697,281	
Student transportation services	1,439,353	
Central services	96,480	
Food service program		1,953,623
Facilities acquisition and construction		
Debt service		
Total expenditures	<u>15,245,568</u>	<u>2,823,768</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 1986	1985
\$ 2,321,140		\$ 4,821,893	\$ 4,751,457
56,368	\$ 446,596	2,835,077	2,863,838
	155,204	636,113	631,240
		281,907	284,280
		244,908	51,896
		8,223,843	8,323,843
		588,167	888,434
		<u>2,366,848</u>	<u>2,188,432</u>
<u>2,377,508</u>	<u>601,800</u>	<u>20,018,755</u>	<u>19,532,951</u>
		6,327,468	6,103,484
		1,977,661	1,858,820
		448,001	464,371
		332,658	318,939
		698,444	446,322
		953,008	809,851
82,587		887,418	838,978
		1,583,257	1,435,450
		203,089	182,513
		1,697,201	1,562,985
		1,428,253	1,416,283
		96,600	84,643
		1,953,623	1,824,131
	4,578,073	4,978,073	6,120,793
<u>2,081,153</u>		<u>2,081,153</u>	<u>2,123,958</u>
<u>2,124,738</u>	<u>4,578,073</u>	<u>24,798,157</u>	<u>25,487,453</u>

(Continued)

**WEST BAYOU BOUGE PARISH SCHOOL BOARD**  
**HOYT ALLEN, LOUISIANA**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1998**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1997**  
 (Continued)

	<u>GENERAL</u> <u>FUND</u>	<u>SPECIAL</u> <u>REVENUE</u> <u>FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER</u> <u>EXPENDITURES</u>	\$ (132,188)	\$ (82,712)
<u>OTHER FINANCING SOURCES (USES):</u>		
Operating transfer in	388,273	
Operating transfer out		(21,522)
Total other financing sources (uses)	388,273	(21,522)
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER</u> <u>FINANCING SOURCES OVER EXPENDITURES AND</u> <u>OTHER FINANCING USES</u>	(450,896)	(104,234)
<u>FUND BALANCES, beginning</u>	1,344,618	629,300
Residual equity transfer in (out)	_____	_____
<u>FUND BALANCES, ending</u>	893,722	525,066

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 1996	1995
\$ 202,758	\$ 13,958,232	\$ 14,167,402	\$ 15,864,500
		288,272	378,859
	(288,250)	(288,232)	(278,859)
	(288,250)	-0-	-0-
202,758	14,335,423	14,167,402	15,864,500
1,388,887	10,181,287	13,284,781	19,349,283
(41,887)	41,887	-0-	
<u>1,388,887</u>	<u>9,887,231</u>	<u>8,537,378</u>	<u>13,364,783</u>



**WEST BAYOU BOUGE PARISH SCHOOL BOARD**  
**WEST ALLEN, LOUISIANA**  
**GOVERNMENTAL FUNDS - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (2000) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1999**

	GENERAL FUND		VARIANCE - FAVORABLE
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Local sources			
Taxes			
Ad valorem	\$ 2,492,000	\$ 2,500,783	\$ 8,783
Sales and use	2,028,000	2,835,027	837,027
Interest earnings	98,000	190,289	192,289
Food service			
Other	58,700	87,327	28,627
State sources			
Equalization	7,832,713	7,832,713	-0-
Other	458,818	899,287	440,469
Federal sources	874,811	844,282	(30,529)
Total revenues	<u>12,862,322</u>	<u>14,408,329</u>	<u>1,546,007</u>
<b>EXPENDITURES</b>			
Instruction			
Regular programs	6,327,225	6,327,460	(232)
Special programs	1,341,788	1,401,728	(60,028)
Adult and vocational education programs	471,768	448,881	22,887
Other programs	374,037	332,488	41,549
Support services			
Student support	555,824	606,444	(50,620)
Instructional staff	830,823	812,859	17,964
General administration	496,126	513,818	(17,692)
School administration	1,461,958	1,503,257	(41,299)
Business services	179,889	173,029	6,860
Plant services	1,489,729	1,699,291	(209,562)
Student transportation services	3,432,288	1,479,353	1,952,935
Central services	60,830	98,608	(37,778)
Food service program			
Total expenditures	<u>14,781,828</u>	<u>19,385,266</u>	<u>(4,603,438)</u>

<u>SPECIAL REVENUE FUNDS</u>			
<u>BUDGET</u>	<u>ACTUAL</u>		<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
\$ 32,823	\$ 24,979	\$	(7,844)
284,278	293,907		9,629
1,821	2,367		546
391,130	391,190		-0-
<u>1,988,288</u>	<u>1,922,668</u>		<u>(65,620)</u>
<u>2,885,432</u>	<u>2,623,642</u>		<u>(261,790)</u>
575,935	575,935		-0-
140,150	140,150		-0-
26,860	26,860		-0-
<u>2,889,810</u>	<u>1,953,623</u>		<u>936,187</u>
<u>2,831,325</u>	<u>2,685,268</u>		<u>146,057</u>

(Continued)

WEST BAYOU BOUGE PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 GOVERNMENTAL FUNDS - GENERAL  
 AND SPECIAL REVENUE FUNDS  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GRAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 1984  
 (Continued)

	GENERAL FUNDS		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (979,210)	\$ (939,168)	\$ 40,042
OTHER FINANCING SOURCES (USES):			
Operating transfer in	288,272	288,272	-0-
Operating transfer out			
Total other financing sources (uses)	288,272	288,272	-0-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(690,938)	(650,896)	40,042
FUND BALANCES, beginning	1,350,848	1,308,618	(42,230)
FUND BALANCES, ending	659,910	657,722	(2,188)

The accompanying notes are an integral part of this statement.

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ (166,520)	\$ (162,719)	\$ 383,804
(29,851)	(22,522)	(573)
(29,851)	(22,522)	(573)
(197,474)	(84,741)	112,733
618,813	628,300	9,487
<u>429,289</u>	<u>543,559</u>	<u>114,270</u>

**WEST BATON BOONIE PARKER SCHOOL BOARD**  
**EAST BATON, LOUISIANA**  
**GOVERNMENTAL FUNDS - DEBT SERVICE**  
**AND CAPITAL PROJECTS FUND**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDING JUNE 30, 1988**

	DEBT SERVICE FUNDS		
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>			
Local sources			
Taxes			
Ad valorem	\$ 1,292,385	\$ 1,321,140	\$ 28,745
Interest earnings	35,575	56,968	21,393
Other			
<b>Total revenues</b>	<u>1,327,960</u>	<u>1,378,108</u>	<u>49,148</u>
<b>EXPENDITURES</b>			
Support services			
General administration	90,395	93,997	3,602
Debt service	2,009,720	2,091,153	(81,433)
Facilities acquisition and construction			
<b>Total expenditures</b>	<u>2,100,115</u>	<u>2,174,750</u>	<u>7,365</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	145,855	203,358	56,903
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in (out)			
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</b>	145,855	203,358	56,903
<b>FUND BALANCES, beginning</b>	1,199,287	1,199,996	(709)
Residual equity transfer in (out)	(41,488)	(41,487)	(1)
<b>FUND BALANCES, ending</b>	<u>1,157,799</u>	<u>1,158,509</u>	<u>710</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ 300,050	\$ 446,516	\$ 146,466
<u>341,260</u>	<u>355,284</u>	<u>14,024</u>
<u>641,310</u>	<u>801,800</u>	<u>160,490</u>
<u>4,838,588</u>	<u>4,578,073</u>	<u>260,515</u>
<u>4,838,588</u>	<u>4,578,073</u>	<u>260,515</u>
(4,389,285)	(3,968,273)	421,012
<u>1266,758</u>	<u>1266,758</u>	<u>-0-</u>
(4,578,098)	(4,235,023)	343,075
18,243,573	18,161,367	(82,206)
<u>41,408</u>	<u>41,487</u>	<u>79</u>
<u>5,808,981</u>	<u>5,967,731</u>	<u>158,750</u>

**WEST BATON BOUGE PARISH SCHOOL BOARD  
FORT ALLEN, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1998**

**Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The West Baton Rouge Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:51 for the purpose of providing public education for the children within West Baton Rouge Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of 10 members who are elected from 8 districts for a term of four years.

The school board operates ten (10) schools within the parish. In conjunction with the regular educational programs, some of the schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

**A. Basis of Presentation**

The accompanying financial statements of the school board have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B. Reporting Entity**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining which component units should be part of the West Baton Rouge Parish School Board for financial reporting purposes. Because the board members are independently elected and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for the collection and disbursement of funds, and because of the scope of public service provided by the school board, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the school board. Certain units of local government over which the school board exercises no oversight responsibility are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the school board.

WEST BAYOU HOME PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1988  
(Continued)

C. Fund Accounting

The school board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the school board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Governmental Funds

Governmental Funds are used to account for all or most of the school board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of long-term debt. Governmental Funds include:

General Fund - general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in another fund.

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

Debt Service Fund - accounts for transactions relating to resources retained and used for the payment of interest and principal on those long-term obligations recorded in the long-term obligations account group.

Capital Projects Fund - accounts for financial resources to be used for the acquisition, construction or renovation of major capital facilities.



**WEST BAYOU BRANCH PRINCE SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 1998**  
**(Continued)**

**Fiduciary Fund Type**

**School Activity Agency Fund**

The School Activity Agency Fund accounts for assets held by the school board as an agent for individual schools and school organizations. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**D. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and School Activity Agency Fund 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 in net current assets. The modified accrual basis of accounting is used by all governmental fund types and School Activity Agency Fund. The governmental funds use the following practices in recording revenues:

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable.

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

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use tax revenues are recorded in the month collected by the sales tax department of the parish.

Interest earnings on time deposits are recorded when earned.

Substantially all other revenues are recorded when received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

WEST BAYON BOUGH PARISH SCHOOL BOARD  
WEST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1995  
(Continued)

Exceptions to this general rule include, (1) accumulated compensated absences which are recognized when paid, and (2) principal and interest on general long-term debt which are recognized when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurring of qualifying expenditures.

**E. Budgets**

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund, special revenue funds, debt service fund and capital project fund.

The proposed budgets were submitted to the school board on July 19, 1995. The proposed budgets were made available for public inspection on that date. The proposed budgets and the date of the public hearing on the budgets were advertised in the official journal at least 10 days prior to the public hearing. A public hearing on the proposed budgets was held on August 14, 1995, for suggestions and comments from taxpayers. The budget was adopted at a regular board meeting on August 16, 1995.

Budgetary amendments during the year are adopted by the school board during its regular board meetings. The adoption of amendments is included in school board minutes published in the official journal.

The school board is authorized to transfer amounts between line items within any fund.

All budgetary appropriations lapse at the end of each year. Unexpected appropriations must be reappropriated in the next year's budget to be expended.

WEST BAYON BOUGH PARISH SCHOOL BOARD  
WEST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1978  
(Continued)

Budgetary comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**F. Encumbrances**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the application appropriation, is employed.

**G. Cash and Cash Equivalents and Investments**

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

Under state law, the school board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**H. Short-Term Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

**I. Inventory**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture.

The commodities are recorded as revenue when received; however, all inventory is recorded as an expense when consumed rather than when purchased.

**WEST BAYOU SCHOOL PARKWAY SCHOOL BOARD**  
**MOBILE ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**  
**(Continued)**

All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**F. Compensated Absences**

All 12 month employees earn from 10 to 30 days of vacation leave each year, depending on their length of service. Vacation leave is credited at the end of the fiscal year and must be taken in the following fiscal year.

All school board employees earn from 10 to 13 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all unused sick leave, which includes the 25 days paid, is used in the retirement benefit computation as earned service.

Any employee with a teaching certificate is entitled, subject to board approval, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Leave may be granted for rest and recuperation and professional and cultural improvement. Sabbatical leave benefits are recorded as an expenditure in the period paid.

The cost of current leave privileges, computed in accordance with GASB Codification Section 049, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the long-term general obligations account group.

**K. Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on management's estimate if historical cost is not available.

WEST BATON ROUGE PARISH SCHOOL BOARD  
WEST BAYOU, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1988  
(Continued)

**L. Long-term Obligations**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

**M. Interfund Transactions**

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

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

**N. Memorandum Only - Total Columns**

Total columns on the combined statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**O. Comparative Data**

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the school board's financial position and operations.

**P. Reclassification**

Certain prior year amounts have been reclassified to conform with current year presentation.

WEST BAYTON BOSSON PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996  
(Continued)

**Note #2: CASH**

At June 30, 1996, the school board has cash (bank balances) totalling \$3,869,806. This total is comprised of demand deposits and interest-bearing demand deposits. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1996, the school board has \$8,300,588 in deposits (collected bank balances). These deposits are secured from risk by \$400,328 of federal depository insurance and \$7,899,260 of pledged securities held by the custodial bank in the name of the fiscal agent (CRSN Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of CRSN Statement 3, Louisiana Revised Statutes 18:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

**Note #3: INVESTMENTS**

At June 30, 1996, the school board holds time certificates of deposit totalling \$6,715,292. These time certificates of deposit are in the name of the school board. They are considered secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent (CRSN Category 3).

**WEST BAYOU KIDDER PARISH SCHOOL BOARD**  
**POST OFFICE, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 1996**  
(Continued)

**Note #4: RECEIVABLES**

The following is a summary of receivables at June 30, 1996:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Taxes				
Sales	\$ 318,931			
Ad valorem	44,375		\$ 41,989	
Intergovernmental				
Federal	122,585	\$ 232,253		
State	69,330			
Local				
Interest			31,328	\$ 399,468
Other	125	228		
<b>Total</b>	<b>453,666</b>	<b>232,481</b>	<b>62,317</b>	<b>399,468</b>

**Note #5: FIXED ASSETS**

A summary of changes in the general fixed assets account group for the year ended June 30, 1996, follows:

<u>Description</u>	<u>Balance July 1, 1995</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1996</u>
Land	\$ 983,431			\$ 983,431
Buildings and improvements	33,399,177	\$3,337,266		36,737,433
Furniture, equipment & vehicles	3,427,336	412,920	\$ 54,909	3,785,347
Construction in progress	1,218,485	3,852,578	1,218,485	3,852,578
<b>Totals</b>	<b>38,928,429</b>	<b>4,602,764</b>	<b>1,273,394</b>	<b>42,257,800</b>

**Note #6: CHANGES IN LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transaction for the year ended June 30, 1996:

	<u>BONDED DEBT</u>	<u>COMPENSATED ASSESSMENTS</u>	<u>TOTAL</u>
Balance, July 1, 1995	\$33,048,800	\$ 488,113	\$33,536,913
Additions		24,814	24,814
Reductions	(4,773,800)		(4,773,800)
Balance, June 30, 1996	<b>28,275,000</b>	<b>512,927</b>	<b>28,787,927</b>

WEST BAYOU BOUGH PARISH SCHOOL BOARD  
 POST OFFICE, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1994  
 (Continued)

Compensated absences payable consist of the portion of accumulated leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of each fiscal year; therefore, the \$18,814, reflected above as additions to compensated absences is the net of leave benefits earned and paid during the year.

Bonded debt represents \$23,045,800 of general obligation bonds with maturities from 1997 to 2012 and interest rates from 8.0 to 10.0%. Bond principal and interest payable in the next fiscal year are \$775,000 and \$1,277,457, respectively. The individual issues are as follows:

\$23,445,800 General Obligation School Improvement Bonds issued September 1, 1993 for the purpose of constructing and renovating school facilities in the parish. Due in annual installments of \$690,000 to \$2,010,000 through March 1, 2012 with interest at 8% to 10%, secured by an annual ad valorem tax levy.

\$23,445,800

At June 30, 1994, the school board has accumulated \$1,358,067 in the debt service funds for future debt retirement. The annual requirements to amortize all bonds at June 30, 1994, including interest of \$11,225,623, are as follows:

Year Ending <u>June 30,</u>	<u>1994</u> <u>Bonds</u>
1997	\$ 2,002,457
1998	2,000,957
1999	1,869,456
2000	1,868,888
2001	1,870,847
Thereafter	<u>22,303,288</u>
<b>Total</b>	<b><u>32,435,833</u></b>

In accordance with Louisiana Revised Statutes 19:563, the school board is legally restricted from incurring long-term bonded debt in excess of 1% per cent of the assessed value of taxable property. At June 30, 1994, the statutory limit is \$49,485,000.



WEST BATON ROUGE PARISH SCHOOL BOARD  
NOVIE ALLEN, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1996  
 (Continued)

**Note #1: CANGES IN AGENCY FUND DEPOSITS FOR OTHERS**

A summary of changes in agency fund deposits due others follows:

	Balance, beginning of year	Additions	Reductions	Balance, end of year
School activity accounts	<u>\$ 183,185</u>	<u>\$ 662,181</u>	<u>\$ 688,482</u>	<u>\$ 156,884</u>

**Note #2: INTERFUND ASSETS/LIABILITIES**

Due from/to other funds:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	School lunch special revenue fund	\$ 3,584
general fund	SOIA Title I special revenue fund	6,881
General fund	Contingency capital projects fund	288,238
<b>Total</b>		<u>308,413</u>

**Note #3: LEVIED TAXES**

The following is a listing of levied ad valorem taxes during the fiscal year ended June 30, 1996:

Parishwide taxes	
Constitutional	4.75
Maintenance	13.50
School Improvement Sinking Fund	18.50

**Note #10: RETIREMENT SYSTEMS**

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals), and nonprofessional workers are members of the Teachers Retirement System of Louisiana (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). The Teachers Retirement System of Louisiana is the administrator of a cost sharing multiple-employer plan established

WEST BAYOU HOUSE PARISH SCHOOL BOARD  
POST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1986  
 (Continued)

and provided for within Title 11, Chapter 9, of the Louisiana Revised Statutes. The TRSL provides pension benefits to employees who meet the legal definition of a "teacher".

The TRSL provides retirement, disability and survivor benefits. Service retirements vest after 10 years of credited service, disabilities after 5 years, provided the member is in active service at the time of filing application for disability retirement. The formula for annual maximum retirement benefits is based on final average salary for each year of credited service. Final average salary is based upon the member's highest successive thirty-six months of salary. Benefits are paid monthly for life. If a member leaves covered employment prior to vesting or dies prior to establishing eligibility for survivor benefits, accumulated member contributions are refunded.

Benefits of the systems are funded by employee and employer contributions. The contribution rates (as a percentage of covered salaries) are established by state law as follows:

	Employee	Employer
Teachers Retirement System of Louisiana	8.00	16.50
Louisiana School Employees Retirement System	4.35	4.00

The school board's employer contribution for the TRSL, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes and by remittances from the school board. For the LSEERS, the school board's employer contribution is funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under the Louisiana Constitution of 1974. For the year ended June 30, 1986, the current-year payroll for the school board totalled \$11,425,356. The employer contributions and total current-year payroll of covered employees for the fiscal year ended June 30, 1986, follows:

	<u>TRSL</u>	<u>LSEERS</u>
Employer contributions	<u>\$1,822,141</u>	<u>\$ 37,826</u>
Total covered current-year payroll	<u>\$1,203,826</u>	<u>\$ 268,812</u>

**Note #11: POST-EMPLOYMENT HEALTH CARE BENEFITS**

In addition to providing pension benefits, the school board provides certain health care and life insurance benefits for its

WEST BATON BOUGE PARISH SCHOOL BOARD  
POST OFFICE, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1996  
(Continued)

retired employees. All of the school board's employees may become eligible for those benefits if they reach normal retirement age while working for the school board. The school board's contributions are financed on a pay-as-you-go basis. The cost of retiree health care and life insurance benefits is recognized as an expenditure as premiums are paid. The cost of providing these benefits for the retirees for the year ended June 30, 1996 totaled \$424,319.

**Note #12: LEASES**

The school board is the lessee of land under cancellable operating leases expiring in 1997.

**Note #13: LITIGATION**

At June 30, 1996, the school board is involved in various lawsuits. In the opinion of the legal counsel for the school board, all lawsuits filed against the West Baton Rouge Parish School Board are within the coverage and policy limits of the insurance policies carried by the school board.

**Note #14: SCHOOL BOARD MEMBERS' COMPENSATION**

The schedule of compensation paid to school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method, each member of the school board receives \$800 per month, and the president receives \$900 per month for performing the duties of his office.

In addition, the board members serving on the Executive Committee receive a per diem of \$50 for attending the Executive Committee meeting.

The total amount of compensation for the year ended June 30, 1996, was \$97,600.

WEST BAYOU BOUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1988  
(Continued)

Note #15: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The school board participates in a number of federally assisted grant programs. These programs are audited in accordance with the Single Audit Act of 1984. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the school board's management believes that further examinations would not result in any material disallowed costs.

## SPECIAL SOURCE FUNDS

### SCHOOL LUNCH FUND

The School Lunch Fund accounts for operations of the school cafeterias.

### IMPROVING AMERICA'S SCHOOLS ACT FUNDS

Title I of the Improving America's Schools Act, (IASA), is a program designed to help disadvantaged children meet challenging content and student performance standards. Title I provides financial assistance through State educational agencies to the local school board. The activities supplement, rather than replace, state and locally mandated activities.

Title VI of the Improving America's Schools Act, (IASA), is a program by which the Federal government provides block grant funds to the school system based on a per pupil allocation for audio-visual material and equipment and library resources.

**WEST BAYON BOUGH PARISH SCHOOL BOARD**  
**WEST ALLEN, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINED BALANCE SHEET**  
**JUNE 30, 1995**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 1994**

	SCHOOL LUNCH	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL	
			1994	1995
<b>ASSETS</b>				
Cash	\$ 564,500		\$564,500	\$ 320,576
Receivables				
Intergovernmental	8,678	\$ 323,579	332,257	303,787
Other	235		235	
Inventory	21,477		21,477	19,866
Deferred revenue	5,502		5,502	
<b>Total assets</b>	<b>619,392</b>	<b>323,579</b>	<b>823,224</b>	<b>652,329</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable		\$ 36,005	\$ 36,005	\$ 46,987
Salaries and related expenses payable	\$ 60,752	161,493	242,245	235,847
Due to other fund	3,584	6,881	9,465	42,882
<b>Total liabilities</b>	<b>64,336</b>	<b>323,579</b>	<b>287,915</b>	<b>325,829</b>
<b>FUND EQUITY</b>				
Fund balances				
Unreserved - undesignated	516,052	-0-	516,052	620,300
<b>Total liabilities and fund equity</b>	<b>619,392</b>	<b>323,579</b>	<b>823,224</b>	<b>652,329</b>

The accompanying notes are an integral part of this statement.

**WEST BAYOU BOUQUÉ PARISH SCHOOL BOARD**  
**WEST BAYOU, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**YEAR ENDED JUNE 30, 1995**  
**WITH COMPARATIVE TOTALS FOR 1994 ENDED JUNE 30, 1995**

	SCHOOL LANCE	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL	
			1994	1995
<b>REVENUES</b>				
Local sources				
Interest earnings	\$ 24,979		\$ 24,979	\$ 13,623
Food service	291,907		291,907	284,389
Other	2,367		2,367	1,829
State sources				
Unrestricted				
grants-in-aid	391,130		391,130	348,599
Federal sources				
Unrestricted-				
indirect cost				
recovery		\$ 21,533	21,533	21,406
Restricted grants-				
in-aid - subgrants	1,863,918	743,145	1,866,864	1,719,939
Restricted grants-				
in-aid - direct				
Commodities	95,888		95,888	23,765
<b>Total revenues</b>	<b>1,885,382</b>	<b>763,657</b>	<b>2,633,842</b>	<b>2,497,331</b>
<b>EXPENDITURES</b>				
Instruction				
Special programs		575,236	575,236	545,734
Support services				
Instructional staff		140,130	140,130	143,243
Business services		28,060	28,060	25,934
Plant services				1,562
Food service program	1,953,623		1,953,623	1,749,970
Facilities				
acquisition and				
construction				35,356
<b>Total expenditures</b>	<b>1,953,623</b>	<b>742,145</b>	<b>2,885,768</b>	<b>2,869,938</b>
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUES OVER</b>				
<b>EXPENDITURES</b>				
	(68,241)	21,512	(62,719)	(14,388)

(Continued)

**WEST BAYOU BOYS PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGE IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1995**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1994**  
 (Continued)

	SCHOOL LUNCH	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL JUNE 30,	
			1994	1995
<b>OTHER FINANCING SOURCES</b>				
<b>(Loss)</b>				
Operating transfer in (out)				
General fund	_____	\$ (21,522)	\$ (21,522)	(21,522)
<b>EXCESS (DEFICIENCY) OF</b>				
<b>REVENUES OVER EXPEN-</b>				
<b>DITURES AND OTHER USES</b>				
	\$ (84,241)	-0-	(84,241)	(35,714)
<b>FUND BALANCES, beginning</b>	628,300	-0-	628,300	686,814
<b>FUND BALANCES, ending</b>	544,059	-0-	544,059	651,100

The accompanying notes are an integral part of this statement.



WEST BAYON HOUSE PARISH SCHOOL BOARD  
 WEST ALLEN, LOUISIANA  
 SPECIAL REVENUE FUND  
 SCHOOL LUNCH FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1994 AND JUNE 30, 1995

	JUNE 30,	
	1995	1994
<b>ASSETS</b>		
Cash	\$ 564,500	\$ 728,576
Receivables		
Intergovernmental	8,874	
Other	235	
Inventory	21,477	18,866
Deferred revenue	3,569	
Total assets	600,355	748,342
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable		\$ 17,847
Salaries and related expense payable	\$ 60,752	90,684
Due to other fund	3,584	79,311
Total liabilities	64,336	128,342
<b>FUND EQUITY</b>		
Fund balances		
Unreserved - undesignated	536,019	620,000
Total liabilities and fund equity	600,355	748,342

The accompanying notes are an integral part of this statement.

**WEST BAYOU BOUGH PARISH SCHOOL BOARD**  
**WEST PALM, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**SCHOOL LUNCH FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - RESTRICTED (GRANT ASSIST) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1954**

**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1953**

	YEAR ENDED JUNE 30,			1953
	1954		VARIANCE -	
	BUDGET	ACTUAL	(DEFICIT/SURPLUS)	ACTUAL
<b>REVENUES</b>				
Local sources				
Interest				
savings	\$ 32,923	\$ 24,979	\$ (7,944)	\$ 17,923
Food service	204,278	291,907	87,629	204,280
Other	1,821	2,387	566	1,829
State sources				
Unrestricted				
grants-in-aid	291,130	291,130	-0-	291,766
Federal sources				
restricted grants-				
in-aid - subgrants	1,092,334	1,049,919	(42,415)	979,478
commodities	33,279	33,089	(188)	33,760
Total revenues	<u>1,931,765</u>	<u>1,869,292</u>	<u>(62,473)</u>	<u>1,732,093</u>
<b>EXPENDITURES</b>				
Food service program				
Food	549,579	501,572	48,007	432,973
Salary and related				
benefits	1,149,044	1,461,095	312,051	932,293
Other commodities	93,247	98,883	5,636	93,243
Supplies	42,149	58,349	16,200	42,997
Repairs and				
maintenance	30,420	54,334	23,914	33,185
Utilities	51,880	57,384	5,504	48,484
All others	61,457	76,545	15,088	74,843
Capital outlay	88,860	61,361	27,499	87,228
Total expenditures	<u>2,089,610</u>	<u>1,969,423</u>	<u>120,187</u>	<u>1,785,166</u>

(Continued)

WEST BAYON BOYD ELLIOTT SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
SCHOOL LUNCH FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (1967-1968) AND ACTUAL  
YEAR ENDED JUNE 30, 1968  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1965  
 (Continued)

	YEAR ENDED JUNE 30,			1965
	1968		VARIANCE - FAVORABLE	
	BUDGET	ACTUAL		
<u>EXCESS (DEFICIENCY)</u> <u>OF REVENUES OVER</u> <u>EXPENDITURES</u>	\$ (189,845)	\$ (94,341)	\$ 103,804	\$ (33,166)
<u>FUND BALANCES,</u> <u>beginning</u>	_____ 616,813	_____ 620,100	_____ 3,487	_____ 653,406
<u>FUND BALANCES,</u> <u>ending</u>	_____ 426,968	_____ 525,759	_____ 107,351	_____ 620,100

The accompanying notes are an integral part of this statement.

WEST BAYOU BOSSIER PARISH SCHOOL BOARD  
 BOSSIER, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 IMPROVING AMERICA'S SCHOOLS ACT - TITLE I  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1998 AND JUNE 30, 1995

	JUNE 30,	
ASSETS	1998	1995
Receivables		
Intergovernmental	\$ 223,579	\$ 195,356
Total assets	223,579	195,356
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 38,605	\$ 28,977
Salaries and related expense payable	181,493	138,855
Due to other fund	5,881	27,424
Total liabilities	225,979	195,256
<b>FUND EQUITY</b>		
Fund balances		
Unreserved - undesignated	-0-	-0-
Total liabilities and fund equity	223,579	195,256

The accompanying notes are an integral part of this statement.

**WEST BAYOU HOUSE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**IMPROVING AMERICA'S SCHOOLS ACT - TITLE I**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1995**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1994**

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1995  ACTUAL
	1994  BUDGET	1995  ACTUAL		
<b>REVENUES</b>				
Local sources				
Interest earnings				
Federal sources				
Unrestricted -				
Indirect cost				
recoveries	\$ 20,951	\$ 20,951	\$ -0-	20,951
Restricted grants-				
In-aid -				
subjects	317,587	317,587	-0-	317,587
<b>Total revenues</b>	<u>338,538</u>	<u>338,538</u>	<u>-0-</u>	<u>338,538</u>
<b>EXPENDITURES</b>				
Instruction				
Special programs	551,587	551,587	-0-	551,587
Support services				
Instructional				
staff	340,190	340,190	-0-	340,190
Business services	28,880	28,880	-0-	28,880
Plant services				1,502
Facilities				
acquisition				
and construction				38,366
<b>Total expenditures</b>	<u>920,657</u>	<u>920,657</u>	<u>-0-</u>	<u>920,657</u>
<b>EXCESS REVENUES OVER</b>				
<b>EXPENDITURES</b>	20,951	20,951	-0-	20,951
<b>OTHER FINANCING</b>				
<b>MOVEMENT (INCREASE)</b>				
Operating transfer				
in 1994				
General fund	(120,951)	(120,951)	-0-	(120,951)

(Continued)

**WEST BATON BOUGE PARISH SCHOOL BOARD**  
**POST RICH, LOUISIANA**  
**SCHOOL DIVISION FUND**  
**IMPROVING AMERICA'S SCHOOLS ACT - TITLE I**  
**STATEMENT OF REVENUE, EXPENDITURE, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1998**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1997**  
 (Continued)

	YEAR ENDED JUNE 30,			1998
	1997		VARIANCE- FAVORABLE (UNRECOVERABLE)	ACTUAL
	BUDGET	ACTUAL		
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDI- TURES AND OTHER USES</b>	\$ -0-	\$ -0-	\$ -0-	\$ (2,165)
<b>FUND BALANCE, beginning</b>	-0-	-0-	-0-	2,165
<b>FUND BALANCE, ending</b>	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of this statement.

WEST BAYOU FOUR EARLIER SCHOOL BOARD  
 WEST ALLEN, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1998 AND JUNE 30, 1997

	JUNE 30,	
	1998	1997
<b>ASSETS</b>		
Receivables		
Intergovernmental	\$ 0.00	\$ 8,431
<b>Total assets</b>	<b>\$ 0.00</b>	<b>\$ 8,431</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 163	
Salaries and related expense payable	8,008	
Due to other fund	0.00	
<b>Total liabilities</b>	<b>\$ 8,171</b>	<b>\$ 8,431</b>
<b>FUND EQUITY</b>		
Fund Balances		
Unreserved - undesignated	-0-	-0-
<b>Total liabilities and fund equity</b>	<b>-0-</b>	<b>\$ 8,431</b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**WEST BAYNE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**INDEPENDENT AMERICA'S SCHOOLS ACT - TITLE VI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (DRAFT BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1995**  
**WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED JUNE 30, 1994**

	YEAR ENDED JUNE 30,			1995
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<b>REVENUES</b>				
Federal sources				
Unrestricted -				
Indirect cost				
recoveries	\$ 571	\$ 571	\$ -0-	\$ 600
Restricted				
grants-in-aid-				
subgrants	24,548	24,548	-0-	25,198
Total revenues	25,119	25,119	-0-	25,800
<b>EXPENDITURES</b>				
Instruction				
Special programs	24,348	24,348	-0-	21,880
Support services				
Instructional				
staff				3,890
Business				
services	200	200	-0-	125
Total	24,548	24,548	-0-	25,801
<b>EXCESS REVENUES OVER</b>				
<b>EXPENDITURES</b>	571	571	-0-	357
<b>OTHER FINANCING</b>				
<b>SOURCES (USES)</b>				
Operating transfer				
in (out)				
General fund	(331)	(331)	-0-	(800)

(Continued)



**WEST BAYOU BOUCE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (GRANT MAKING) AND ACTUAL**  
**FROM PERIOD JUNE 30, 1984**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1985**  
 (Continued)

	YEAR ENDED JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1985 ACTUAL
	1986 BUDGET	1985 ACTUAL		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPEN- DITURES AND OTHER USES	\$ -0-	\$ -0-	\$ -0-	\$ (442)
FUND BALANCES, beginning	-0-	-0-	-0-	442
FUND BALANCES, ending	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of this statement.

## DEBT SERVICE FUNDS

### 1979 BOND FUND

The 1979 Bond Fund accounts for the accumulation of funds and the payment of principal and interest on the July 1, 1979 bond issue in the amount of \$5,800,000. The bonds were issued for the purpose of constructing and renovating school facilities in the parish with financing provided by a special property tax levy. The bonds were paid off in 1990 and the remaining fund balance was transferred to the Capital Projects Fund.

### 1990 SINKING FUND

The 1990 Sinking Fund accounts for the accumulation of funds and the payment of principal and interest on the September 3, 1990 bond issue in the amount of \$21,445,000. The bonds were issued for the purpose of constructing and renovating school facilities in the parish with financing provided by a special annual property tax levy.

WEST BAYON BOYS PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 DEPT. SERVICE FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 1992  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1991

	1975	1992	TOTAL	
	1990	ENDING	1991	JUNE 30, 1992
<b>ASSETS</b>				
Cash		\$ 4,130	\$ 4,130	\$1,193,334
Cash with paying agent				18,583
Investments, at cost		1,293,580	1,293,580	
Receivables				
Interest		62,223	62,223	
<b>Total assets</b>	<b>\$ -0-</b>	<b>1,299,883</b>	<b>1,299,883</b>	<b>1,203,821</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>EQUITY</b>				
<b>LIABILITIES</b>				
Matured bonds payable				\$ 8,000
Matured coupons payable				323
<b>Total liabilities</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>\$ -0-</b>	<b>5,323</b>
<b>FUND EQUITY</b>				
Fund balances				
Reserved for debt service		1,298,867	1,298,867	\$1,158,938
Unreserved - undesignated				41,458
<b>Total fund equity</b>	<b>-0-</b>	<b>1,298,867</b>	<b>1,298,867</b>	<b>1,199,396</b>
<b>Total liabilities and fund equity</b>	<b>-0-</b>	<b>1,298,867</b>	<b>1,298,867</b>	<b>1,203,321</b>

The accompanying notes are an integral part of this statement.

**WEST BAYOU BOUGE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**DEBT SERVICE FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1991**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 1990**

	1975 1990	1990 1990	TOTAL JUNE 30,	
			1990	1991
<b>REVENUES</b>				
Local sources				
Taxes	\$ 91	\$2,321,049	\$2,321,140	\$2,285,159
Interest earnings		56,368	56,368	28,759
<b>Total revenues</b>	<u>91</u>	<u>2,377,417</u>	<u>2,377,508</u>	<u>2,313,917</u>
<b>EXPENDITURES</b>				
Support services				
General administration		83,597	83,597	82,494
Debt service				
Principal retirement	8,800	778,000	778,000	735,800
Interest and fiscal charges	362	1,315,821	1,316,151	1,389,988
<b>Total expenditures</b>	<u>9,162</u>	<u>2,168,418</u>	<u>2,174,748</u>	<u>2,208,482</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(9,071)	209,000	202,760	105,435
<b>FUND BALANCES, beginning</b>	46,850	1,151,800	1,188,596	1,891,371
Residual equity transfer in (out) Capital projects fund	441,487		(441,487)	
<b>FUND BALANCES, ending</b>	<u>-1</u>	<u>1,360,800</u>	<u>1,356,867</u>	<u>1,996,806</u>

The accompanying notes are an integral part of this statement.

WEST BAYTON SCHOOL PARISH SCHOOL BOARD  
 WEST ALLEN, LOUISIANA  
 DEBT SERVICE FUND  
 1975 BOND FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1994 AND JUNE 30, 1993

	JUNE 30,	
	1994	1993
<b>ASSETS</b>		
Cash		\$ 41,394
Cash with fiscal agent		18,582
<b>Total assets</b>	<b>\$ -0-</b>	<b>59,976</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Matured bonds payable		\$ 5,000
Matured coupons payable		325
<b>Total liabilities</b>	<b>\$ -0-</b>	<b>5,325</b>
<b>FUND EQUITY</b>		
Fund balance		
Reserved for debt service		5,000
Unreserved-undesignated	-0-	41,458
<b>Total fund equity</b>	<b>-0-</b>	<b>46,458</b>
<b>Total liabilities and fund equity</b>	<b>-0-</b>	<b>51,883</b>

The accompanying notes are an integral part of this statement.

**WEST BAYON BOULEVARD SCHOOLS BOARD**  
**PORT ALLEN, LOUISIANA**  
**DEBT SERVICE FUND**  
**1919 BOND FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE—BUDGET (GRAP BASIS) AND ACTUAL**  
**YEARS ENDED JUNE 30, 1995**  
**WITH COMPARATIVE ACTUAL ACCOUNTS FOR YEAR ENDED JUNE 30, 1994**

	YEAR ENDED JUNE 30,			1995
	BUDGET	ACTUAL	VARIANCE— (FAVORABLE)	
<b>REVENUES</b>				
Local sources				
Taxes				
Ad valorem				\$ 97
Interest earnings		\$ 21	\$ 21	1,121
Total revenues	\$ -0-	21	21	1,218
<b>EXPENDITURES</b>				
Debt service				
Principal retirement	5,000	5,000	-0-	10,800
Interest and fiscal charges	252	252	(12)	750
Total expenditures	5,252	5,252	(12)	10,750
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(5,252)	(5,171)	79	(9,462)
<b>FUND BALANCE, beginning</b>	46,638	46,638		56,130
Residual equity transfer in (out)	(41,888)	(41,487)	72	
<b>FUND BALANCE, ending</b>	-0-	-0-	-0-	46,668

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
 WEST ALLEN, LOUISIANA  
 DEBT SERVICE FUND  
 1992 FINANCIAL STATEMENTS  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1996 AND JUNE 30, 1995

	JUNE 30,	
	1996	1995
<b>ASSETS</b>		
Cash	\$ 8,100	\$1,551,938
Investments, at cost	1,293,500	
Receivables		
Interest	62,232	
<b>Total assets</b>	<b>1,358,862</b>	<b>1,551,938</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<u>FUND EQUITY</u>		
Fund balance		
Reserved for debt service	\$1,358,862	\$1,551,938
<b>Total liabilities and fund equity</b>	<b>1,358,862</b>	<b>1,551,938</b>

The accompanying notes are an integral part of this statement.

**WEST BAYON HOCKEY PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**DEBT SERVICE FUNDS**  
**1992 BONDING FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET 1992 BASIS AND ACTUAL**  
**YEAR ENDED JUNE 30, 1994**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1993**

	YEAR ENDED JUNE 30,			1993	
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)		
<b>REVENUES</b>					
Local sources					
Taxes					
Ad valorem	62,292,395	62,321,049	6	28,604	62,285,042
Interest earnings	25,575	56,368	29,793		27,567
<b>Total revenues</b>	<b>2,327,970</b>	<b>2,377,417</b>	<b>49,447</b>		<b>2,312,628</b>
<b>EXPENDITURES</b>					
Support services					
General administration					
Debt service	92,395	83,597	8,798		82,494
Principal retirement	970,000	970,000	-		928,000
Interest and fiscal charges	1,314,475	1,315,881	(1,406)		1,309,388
<b>Total expenditures</b>	<b>2,176,870</b>	<b>2,169,478</b>	<b>7,392</b>		<b>2,135,742</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>151,100</b>	<b>307,939</b>	<b>54,024</b>		<b>116,886</b>
<b>FUND BALANCES, beginning</b>	<b>1,152,342</b>	<b>1,151,328</b>	<b>(114)</b>		<b>1,235,931</b>
<b>FUND BALANCES, ending</b>	<b>1,303,442</b>	<b>1,359,267</b>	<b>55,825</b>		<b>1,351,917</b>

The accompanying notes are an integral part of this statement.



## CAPITAL PROJECTS FUNDS

### CONTINGENCY FUND

The Contingency Fund accounts for financial resources to be used for the renovation of major capital facilities.

### CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for construction and improvement of school facilities from a general obligation bond issue.

WEST BAYOU BOISE JUNIOR SCHOOL BOARD  
 BOISE ALLEN, LOUISIANA  
 CAPITAL PROJECTS FUND  
 COMBINED BALANCE SHEET  
 JUNE 30, 1998  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1997

	CONTINGENCY	CAPITAL IMPROVEMENT	TOTAL	
			JUNE 30, 1998	1997
<b>ASSETS</b>				
Cash	\$ 131,412	\$ 658,958	\$ 982,378	\$ 2,272,307
Investments, at cost	5,450,800		5,450,800	5,028,800
Receivables				
Interest	298,485		298,485	243,817
Other				3,168
<b>Total assets</b>	<b>5,878,697</b>	<b>658,958</b>	<b>6,727,835</b>	<b>18,548,092</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Contracts payable		\$ 388,726	\$ 388,726	\$ 98,179
Retainage payable		192,628	192,628	98,298
Due to other fund	\$ 268,330		268,330	192,347
<b>Total liabilities</b>	<b>268,330</b>	<b>481,354</b>	<b>748,124</b>	<b>388,824</b>
<b>FUND EQUITY</b>				
Fund balances				
Unreserved- undesignated	5,610,327	357,604	5,967,931	18,161,267
<b>Total liabilities and fund equity</b>	<b>5,878,697</b>	<b>658,958</b>	<b>6,727,835</b>	<b>18,548,092</b>

The accompanying notes are an integral part of this statement.

**WEST BAYOU HOUSE PARISH SCHOOL BOARD**  
**WEST BAYOU, LOUISIANA**  
**CAPITAL PROJECTS FUND**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1995**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 1994**

	CONINGENCY	CAPITAL INVESTMENT	TOTAL	
			JUNE 30, 1994	1995
<b>REVENUES</b>				
Local sources				
Interest earnings	\$ 321,527	\$ 125,069	\$ 446,596	\$ 588,301
Other	158,308		158,308	1,508
<b>Total revenues</b>	<b>479,835</b>	<b>125,069</b>	<b>601,800</b>	<b>593,857</b>
<b>EXPENDITURES</b>				
Support services				
General administration				1,098
Facilities acquisition and construction				
Construction contracts		3,988,366	3,988,366	5,788,685
Professional services		282,975	282,975	269,301
Equipment and furniture		288,732	288,732	189,481
<b>Total expenditures</b>		<b>4,559,873</b>	<b>4,559,873</b>	<b>6,247,555</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	479,835	(4,434,804)	(3,958,273)	(5,572,673)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in (out)				
General fund	(266,780)		(266,780)	(255,583)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDI- TURES AND OTHER FINANCING USES</b>				
	209,961	(4,434,804)	(4,225,823)	(5,828,128)

(Continued)

**WEST BAYOU BOUCE PARISH SCHOOL BOARD**  
**NOVE ALLEN, LOUISIANA**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1996**  
 (Continued)

	CONTINGENCE	CAPITAL IMPROVEMENT	TOTAL	
			1996	JUNE 30, 1995
FUND BALANCE, beginning	\$ 5,400,146	\$ 4,761,120	\$ 10,161,267	\$15,989,399
Residual equity transfer in (out) Debt service funds		41,487	41,487	
FUND BALANCE, ending	<u>5,410,127</u>	<u>477,607</u>	<u>5,887,734</u>	<u>10,161,267</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUGE PARISH SCHOOL BOARD  
 BOSS BLVD., LOUISIANA  
 CAPITAL PROJECTS FUND  
 CONTINGENT FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1996 AND JUNE 30, 1995

	JUNE 30,	
	1996	1995
<b>ASSETS</b>		
Cash	\$ 131,402	\$ 325,732
Investments, at cost	3,450,000	3,025,000
Receivables		
Interest	300,465	343,617
Other		3,184
<b>Total assets</b>	<b>5,816,927</b>	<b>5,397,423</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Due to other fund	\$ 366,758	\$ 187,363
<b>FUND EQUITY</b>		
Fund balances		
Unreserved-undesignated	5,816,927	5,480,146
<b>Total liabilities and fund equity</b>	<b>5,816,927</b>	<b>5,397,423</b>

The accompanying notes are an integral part of this statement.

WEST BAYOU HOUSE PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 CAPITAL PROJECTS FUND  
 CONTINGENT FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (BASED) AND ACTUAL  
 YEAR ENDED JUNE 30, 1996

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1995

	YEAR ENDED JUNE 30,			
	1996	1995	1996	
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<b>REVENUES</b>				
Local sources:				
Interest earnings	\$ 301,800	\$ 301,537	\$ 263	\$ 375,340
Other	141,200	150,264	14,064	5,556
Total revenues	462,200	478,731	14,531	280,896
<b>EXPENDITURES</b>				
Support services:				
General administration				1,025
Total expenditures				1,025
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	462,200	478,731	14,531	279,871
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating trans- fer in (out)				
General fund	(258,750)	(258,750)	-0-	(258,453)
<b>EXCESS OF REVENUES OVER RECONCILIATIONS AND OTHER FINANCING USES</b>	203,450	220,981	14,531	24,418
<b>FUND BALANCES,</b>				
beginning	3,508,226	3,400,246	(108,000)	3,375,788
<b>FUND BALANCES,</b>				
ending	3,702,676	3,621,227	(81,449)	3,400,246

The accompanying notes are an integral part of this statement.

WEST BAYOU EDEAR PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 CAPITAL PROJECTS FUNDS  
 CAPITAL IMPROVEMENT FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1993 AND JUNE 30, 1992

		JUNE 30,	
		1992	1993
	<u>ASSETS</u>		
Cash		\$ 450,258	\$ 4,248,525
	<u>Total assets</u>	<u>450,258</u>	<u>4,248,525</u>
	<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>			
Contracts payable		\$ 180,726	\$ 90,179
Retainage payable		<u>182,628</u>	<u>95,295</u>
	<u>Total liabilities</u>	<u>363,354</u>	<u>185,474</u>
<u>FUND EQUITY</u>			
Fund balances			
Unreserved - undesignated		<u>187,628</u>	<u>4,761,121</u>
	<u>Total liabilities and fund equity</u>	<u>450,982</u>	<u>4,246,595</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUGH PARISH SCHOOL BOARD  
 NOT RALEY, LOUISIANA  
 CAPITAL PROJECTS FUND  
 CAPITAL IMPROVEMENT FUND  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 1996  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1995

	YEAR ENDED JUNE 30,			
	1996		1995	
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<b>REVENUES</b>				
Local sources				
Interest earnings	\$ 48,000	\$ 125,000	\$ 77,000	\$ 232,961
<b>EXPENDITURES</b>				
Facilities acquisition and construction				
Construction contracts	4,200,000	3,988,366	211,634	3,706,683
Professional services	322,000	282,975	39,025	269,101
Equipment and furniture	312,500	228,732	83,768	109,491
Total expenditures	4,834,500	4,500,073	334,427	3,985,275
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,771,480)	(4,443,004)	326,476	(3,852,314)
<b>FUND BALANCES, beginning</b>				
	4,835,347	4,761,121	(74,226)	16,613,597
Residual equity transfer in (out)				
Debt service funds	-0-	41,483	41,483	
FUND BALANCES, ending	53,867	357,600	293,733	4,761,121

The accompanying notes are an integral part of this statement.



## FINANCIAL FUND TYPE

### SCHOOL ACTIVITY AGENCY FUND

The School Activity Agency Fund accounts for monies generated by the individual school and organizations within the schools of the parish. While the school activity accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board.

WEST BAYON BOUQUÉ PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHOOL ACTIVITY FUNDING FUND  
COMBINED STATEMENT OF CHANGES IN DEPOSITS AND OTHERS  
YEAR ENDING JUNE 30, 1998

<u>SCHOOL</u>	<u>BALANCE</u>		<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u>			
	<u>JUNE 30,</u>	<u>1997</u>			<u>JUNE 30,</u>	<u>1998</u>		
Brusly Elementary	\$	28,048	\$	46,314	\$	37,382	\$	36,908
Brusly High		48,508		287,273		210,872		36,908
Brusly Middle		57,293		38,193		83,586		43,800
Chamberlin Elementary		1,608		38,218		11,930		5,894
Cohn Elementary		3,287		28,902		37,890		4,389
Devall Middle		8,128		37,157		37,534		7,781
Lafayette Upper Elementary		0		84,421		34,983		29,418
Port Allen Elementary		11,653		33,882		33,238		13,389
Port Allen High		21,729		178,457		192,132		23,851
Port Allen Middle		18,285		33,193		37,829		6,329
Vocational Skills Center		375		4,022		3,238		669
<b>Totals</b>		<u>181,105</u>		<u>663,181</u>		<u>649,882</u>		<u>195,884</u>

The accompanying notes are an integral part of this statement.

## SUPPLEMENTAL INFORMATION

WEST BATON BOUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHEDULE OF SCHOOL BOARD MEMBERS' COMPENSATION  
YEAR ENDED JUNE 30, 1998

C. A. Altman, Jr., President	\$ 18,800
R. Kyle Andain	9,700
Lucius W. Boudreaux	9,700
Cynthia M. Crochet	9,700
Ellis J. Gaethler	8,600
Anderson Johnson	8,600
Ernie Johnson	8,600
Ronald P. Leblanc	9,700
Wilfred C. Leininger	8,600
Wesley Leininger	8,600
Paul G. Pettan, Sr.	9,700
Arlay D. Walker	<u>8,700</u>
Total	<u>77,800</u>

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

Baton Rouge, Louisiana  
1001 J. VERNON, JR., BLDG.BAYOU CENTER  
Baton Rouge, Louisiana  
70801-1001

West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana as of and for the year ended June 30, 1996, and have issued our report thereon dated December 10, 1996. These financial statements are the responsibility of West Baton Rouge Parish School Board, Port Allen Louisiana's management. Our responsibility is to express an opinion of these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 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 provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining, and individual fund and account group financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Baton Rouge, Louisiana  
December 10, 1996

*By: A. Hickman*

**WEST BATON BOYCE FRISLER SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**YEAR ENDED JUNE 30, 1966**

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	EXPENDITURES
<b>United States Department of Agriculture</b>		
Passed through Louisiana Department of Agriculture		
Food Distribution	18.558	\$ 90,883
<b>Passed through Louisiana Department of Education</b>		
School Breakfast Program	18.553	361,630
National School Lunch Program	18.553*	709,369
Summer Food Service Program for Children	18.553	88,603
<b>Total United States Department of Agriculture</b>		<b>1,148,485</b>
<b>United States Department of Labor</b>		
Passed through Louisiana Department of Labor		
Job Training Partnership Act	17.258	3,600
<b>United States Department of Education</b>		
Passed through Louisiana Department of Education		
Adult Education - State-Administered Basic		
Grant Program	84.803	36,478
Improving America's Schools Act, Title I	84.810*	718,548
Special Education		
Individuals with Disabilities Education		
Act (Part B)	84.807	138,383
Handicapped Preschool Program	84.173	14,918
Vocational Education		
Consumer and Homeowner Education	84.049	34,893
Improving America's Schools Act, Title VI	84.151	35,118
Education for Economic Security Act-Title II	Unknown	9,074
Safe and Drug-Free Schools and Communities Act	84.186	22,818
Goals 2000 Educate America Act		
Local Improvement Grant	84.276	168,738
<b>Total United States Department of Education</b>		<b>1,184,344</b>
<b>United States Department of Health and Human Services</b>		
Passed through Louisiana Department of Health		
and Hospitals		
Medical Assistance Programs (Medicaid)	13.714	18,889
<b>Total expenditures</b>		<b>2,334,324</b>

\* Major program as defined by OMB Circular A - 110.

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 1000, GREEN OAKS OFFICE  
2000 J. VICKNAR BLVD. SUITE 1000BAYLOR UNIVERSITY  
POST OFFICE BOX 48000  
DALLAS TEXAS 75242-0000  
TEL: 972.256.8200

West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish Board, Port Allen, Louisiana as of and for the year ended June 30, 1996, and have issued our report thereon dated December 10, 1996.

We have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of West Baton Rouge Parish School Board, Port Allen, Louisiana, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that policies and procedures may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and the combining and individual fund and account group financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which Federal financial assistance was received. However, this report is a matter of public record, and its distribution is not limited.

There were no comments related to the internal control structure noted in the audit for the year ended June 30, 1998.

Walter Buegg, Louisiana  
December 10, 1998

*Dyer & Vicknair*



**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 100 OFFICE BLDG. 1000  
ONE J. MONROE DRIVESUITE 100 OFFICE  
1000 OFFICE BLDG. 1000  
ONE J. MONROE DRIVE  
PORT ALLEN, LOUISIANA**West Baton Rouge Parish School Board  
Port Allen, Louisiana**

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana as of and for the year ended June 30, 1996, and have issued our report thereon dated December 10, 1996. We have also audited the compliance of West Baton Rouge Parish School Board, Port Allen, Louisiana with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 10, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management Budget (OMB) Circular A-133, "Audits of State and Local Governments." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether West Baton Rouge Parish School Board, Port Allen, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended June 30, 1996, we considered the internal control structure of West Baton Rouge Parish School Board, Port Allen, Louisiana in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana, and on its compliance with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control policies and procedures relevant to our audit of the general purpose financial statements, and the combining and individual fund and account group financial statements in a separate report dated December 10, 1996.

The management of West Baton Rouge Parish School Board, Port Allen, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, 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, and that the federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

**Accounting controls:**

- Cash
- Revenues, Receivables and Receipts
- Expenditures for Goods and Services and
- Accounts Payable
- Payroll
- Property and equipment

**Administrative controls:**

- Political activity
- Civil rights
- Cash management
- Federal financial reports
- Indirect cost allocation
- Drug-free Workplace Act
- Types of services
- Eligibility
- Reporting

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1998, West Baton Rouge Parish School Board, Port Allen, Louisiana expended 61 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements that are applicable to each of West Baton Rouge Parish School Board, Port Allen, Louisiana's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

## DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program 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 structure and its operations that we considered to be material weaknesses as defined above.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which Federal financial assistance was received. However, this report is a matter of public record, and its distribution is not limited.

There were no comments related to the internal control structure noted in the audit for the year ended June 30, 1995.

Baton Rouge, Louisiana  
December 13, 1998

*Dyer & Vicknaier*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana as of and for the year ended June 30, 1998, and have issued our report thereon dated December 10, 1998.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to West Baton Rouge Parish School Board, Port Allen, Louisiana is the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit was not to provide an overall opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which federal financial assistance was received. However, this report is a matter of public record, and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1998.

Baton Rouge, Louisiana  
December 10, 1998

*Dyer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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LAKE CHARLES, LOUISIANA 70601MAILING ADDRESS  
2021 PRAIRIE STREET, SUITE 200  
LAKE CHARLES, LOUISIANA 70601  
714-686-8800 FAXWest Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana as of and for the year ended June 30, 1996, and have issued our report thereon dated December 10, 1996.

We have also audited West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; and claims for advances and reimbursements that are applicable to each of its major Federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of West Baton Rouge Parish School Board, Port Allen, Louisiana is responsible for West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, West Baton Rouge Parish School Board, Port Allen, Louisiana, compiled in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; and claims for advances and reimbursements that are applicable to each of its major Federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other applicable governmental agencies from which federal financial assistance was received. However, this report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1996.

Baton Rouge, Louisiana  
December 10, 1996*Dyer & Vicknair*

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 1000, MONROE, LOUISIANA  
ONE J. MONROE DRIVE, MONROEFEDERAL GOVERNMENT  
STATE GOVERNMENT - POLICE DEPT.  
NON-PROFIT ORGANIZATIONS - CHURCHES  
PUBLIC SCHOOL SYSTEMS**West Baton Rouge Parish School Board  
Fort Allen, Louisiana**

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Fort Allen, Louisiana as of and for the year ended June 30, 1995, and have issued our report thereon dated December 15, 1994.

We have applied procedures to test West Baton Rouge Parish School Board, Fort Allen, Louisiana's compliance with the following requirements applicable to its federal financial assistance programs which are identified in the schedule of Federal Financial Assistance, for the year ended June 30, 1995:

Political activities  
Civil rights  
Cash management  
Federal financial reports  
Indirect cost allocation  
Drug-free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments". Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on West Baton Rouge Parish School Board, Fort Allen, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that West Baton Rouge Parish School Board, Fort Allen, Louisiana had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other governmental agencies from which federal assistance was received. However, this report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in our audit for the year ended June 30, 1995.

Baton Rouge, Louisiana  
December 10, 1994

*Dyer & Vicknair*

# DYER & VICKNAIR

REGISTERED PUBLIC ACCOUNTANTS

1615 PINE STREET, SUITE 200  
PORT ALLEN, LOUISIANA 70450

STATE OF LOUISIANA  
WEST BATON ROUGE PARISH SCHOOL BOARD  
1001 SOUTH GULF DRIVE, SUITE 200  
PORT ALLEN, LOUISIANA 70450

West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana as of and for the year ended June 30, 1995, and have issued our report thereon dated December 10, 1995.

In connection with our audit of the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana and with our consideration of West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-129, "Audits of State and Local Governments", we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1995. As required by OMB Circular A-129, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that West Baton Rouge Parish School Board, Port Allen, Louisiana had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other governmental agencies from which federal assistance was received. However, this report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1995.

Baton Rouge, Louisiana  
December 10, 1995

*Dyer & Vicknair*