

Kore Bamen sougr

 YERR BEDED 2Ware 30, 1996
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apletse Dote MAR O5 2697

# WE82 BATCN ROUGP PARTSM BCHOOL ROAME <br> FORT AINEM, LCULSIBNA <br>  YEAR ENDED FUKE 32. 1996 

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## ב10

West Baton Rovage Pariah Schnol Monrd
Fort Alien, Irouialana

We have sudited the atrcompanyieg genezal puxpone tinanelal statenanta and the combiming and individual fund and oocont group inameial mtatemnta of

##  PORT ALLKH, FOPI8IARA

an of and for the yeare eadelod June 30,1996 , as listed in the tablan of cantamte. Thame financial etatenenta are the responsibiility of the Weat Baton Nouge Parish Solool Bossd, Port Rllenp, Louimisna'm manageokent. Oar respongibility is to exprean an opinion os theae finanoial atatananta hased on our audiz.

We conducted our audit in accordance with generally acoepted auditing standsude: Gougznnent fuditing gitardaris, iawand by the cenptroller Genexal of the United Stepteal and the proviaionn of ottion of Managemest and Bodgat Circular A-128, Fhullts of state and Local Governmenta, " Thoad meandarda reguire that we plan and perfore the fudit to oblain reasonable assuramces shout whethme the Einancial rtatemente are free of moterisl misststenent. An audit ineludea exanining, on a teat basis, arvidenes appporting the ancanta and dieelosares in the general porpose finamolal etatementer. An audit almo includer amemaing the acouunting primeiplea used and aignifieant entimater sade by managoment, as mell an avalabling the overall ifinancial statement prepentation. We believa that our audlt and the report of the other anditor provide a remenable bneis for our opinion.

In our opinion, bssed on our wadie, the qeneral prarpoae inameial otstenonts referred to ahove premant fairly, in nil matarial roupoetg, the finanoial pouition of Weat Maton Rouga Duriwh Sehool Noard, Port Allen, Leufaiana, as of June 30, 1996, and the resolte of ito operationg for the year then ended, in oonformity with generally aoopptend aocounting principles. Also, in our opinion, the conhining, and individoni fiand and acrownt group finamolal atatarente perawnt faliely, In $=11$ natarial respecta, the finamelal poastion of each of the individual funds and aooount groupe of the Wogt Baton Rouge Parish school Board, Fort Allun, Lowimiana, as of Juna 30, 2995, and the rewulte of operationa of wueh fenda for the year then emded in conforaity with generally accepted aceounting prineliplea.

Our audit wae sade for the purpose of forming an opinion on the general purpose Iinameial ntatemente taken as a whole and on the oombining and inclividonl fund axd acoount group fimaneial atatamente. The echadule ifuted in the table of oontents is presested for parpobee of addstioasl snalysig and is not a required part of the fimangisl statepenta of West natom Hougn Pariah Behool Hoard, Port Nilan, Louisiana. Sueh information han been aubjected to the auditing proceduran appliad in the audit of the general purpose, combining and individual fusd and anoount group finanolal statementa and, in oar opinion is fairiy presented in all material reapecta in ralation to the finencial meatements of each of the rempective individual fundm and aecount groupa takan an a whole.

In aboordanoe with Goyornonent Apditing Standands, we bawe sleo iamuad a report dated Demenher 10, 1316 on cer goesideration of West Maton Nougo Pariuh school Boazd's internal oontrol atracture and a report dated Decenber 10,1996 on its ompliance vith laws and regulationa.

Baton Houge, Lomisians December 10,1956

[^0]> CUNE ALHEY, DOULSIANA
> CCORBTNRD RALANCE SHEES
> ALL RUKD TYPIS AMD ACCOTNAT OFOUPS 24 NE 30, 112


| YIDUCIARY <br> YHR TYPE <br> SCHOCL <br> MCTIVITY <br> MARHCY |  | AGCOUN GROUPS |  | $\begin{aligned} & \text { TOTAL } \\ & \text { (MBRORAHDOM ONLX) } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { CukERRL } \\ \text { FIXED } \\ \text { ASSETB } \end{gathered}$ | $\begin{aligned} & \text { CDNERKL } \\ & \text { LOHG-2ERK } \\ & \text { GBLICNRIONB } \end{aligned}$ |  |  |
|  |  | $1996^{\text {JU98 }}$ |  | ${ }^{10^{2}} 1295$ |
| \$ | 105,092 |  | \$43.351,410 |  | \$ 2,567,826 | $\begin{array}{r} 3,281,725 \\ 10,583 \end{array}$ |
|  | 11,392 | 4, 755, 292 |  |  | 5,036,792 |
|  |  |  |  | $\begin{aligned} & 303,715 \\ & 423,088 \\ & 316,693 \end{aligned}$ | $\begin{aligned} & 201,418 \\ & 619,473 \\ & 243,617 \end{aligned}$ |
|  |  |  |  | 276, 3415 | 14,835 |
|  |  |  |  | 276,415 | 247,342 19,966 |
|  |  |  |  | 21,477 5,569 | 19,966 |
|  |  |  |  | 43, 351,419 | 78, 721,649 |
| 126. 384 |  | $-43.351 .410$ | 3 1,359, 367 | 54.021,785 | 54, 367,437 |
|  |  | 1,359,867 |  | 1,156,938 |
|  |  |  | 29,513, 959 | 20,533,059 | 21,495.174 |
|  |  |  |  | 71.892.926 | 21,892,926 | 22,653, 112 |
|  | 128, 0104 | -47, 251.419 | 21.892,926 | 75,914,711 | 77,059, 569 |

```
Wher Hatog wouge Jallish berbog Boand
FOFT \(A\) :IFFa, LOUJRIMAK
CDHATMED RALBNCE SHEET
ALL FUND TYPR5 ARD ACCDTHT GBOgR
2UnE 35,1996
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(Contimeed)
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The aceompanying notes are an integral part of thig atatanamb.

|  | Accouns grours |  | $\begin{aligned} & \text { TOTAL } \\ & \text { [YEMCRBMOUK ONLX } \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: |
|  | GEEESURL <br> FIXED <br> A5星军空 | $\begin{aligned} & \text { GENEAKL } \\ & \text { LONG-TERM } \\ & \text { ORTIGAMTCISS } \end{aligned}$ | $\begin{aligned} & \text { JUDE } \\ & 1995 \\ & \hline \end{aligned}$ | $\begin{array}{r} 30, \quad 1995 \\ \hline \end{array}$ |
| 8196,884 |  |  | $\begin{array}{r} 160,186 \\ 300,226 \\ 192,628 \end{array}$ | $\begin{array}{r} 135,326 \\ 90,179 \\ 95,295 \end{array}$ |
|  |  |  | $\begin{array}{r} 1,025,357 \\ 276,435 \end{array}$ | $\begin{array}{r} 2,634,316 \\ 247,342 \end{array}$ |
|  |  |  | 196,884 | $\begin{array}{r} 183,284 \\ 5,000 \end{array}$ |
|  |  |  |  | 325 |
|  |  | $\begin{array}{r} 522,926 \\ 21,278,000 \\ \hline \end{array}$ | $\begin{array}{r} 622,326 \\ 22,270,000 \\ \hline \end{array}$ | $\begin{array}{r} 601,112 \\ 22.055 .820 \\ \hline \end{array}$ |
| 196．884 | 843，351，410 | 21．892．226 | 24，045，222 | 25．044． 232 |
|  |  |  | $43,351,410$ | $38,521,649$ |
|  |  |  | 1，359，867 | 1，156，938 |
|  |  |  | 7.157 .512 | －12．127．843 |
|  | －42．351．410 |  | 51．868， 789 | 52，006．430 |
| 196． 285 | 43．351． 410 | 21．1197，926 | 75，914．711 | 77，050， 565 |

<br>ZOET ALTEX, LOUISIAMA<br>BLL GJVEAKFEMTAL YUAD TKFRS<br><br>CHANKES TH FUND RAL, RNCH:<br>YRAR BNCECP JUNE 30, 1958<br>YITH COMPAENTTVE TOTALS TOR XRAR GHDED JUNE 30, 1995

|  | GBNTRRL RUSH | 5PECIAL nivernue Evendes |
| :---: | :---: | :---: |
| R8SEMEY5 |  |  |
| tocal goarces |  |  |
| Taked valorwn |  |  |
| Ad valorwn Galua and une | \$ $\begin{array}{r}2,500,753 \\ 2,835,077\end{array}$ |  |
| Salum and une | $2,835,077$ 208,169 | \$ 24,979 |
| Interest earninge Pood nervioe | 208,169 | 201,907 |
| Pood servioe | 67,137 | 291,907 2,367 |
| State sorsema |  |  |
| Tqualisation | 7,832,713 | 391,130 |
| other | 593,167 444,182 |  |
| Pederal nourona | 444.162 | 1,922.666 |
| Fotal revenues | 14.495.391 | 2.633,049 |
| EXPEMDITURH5 |  |  |
| Instragtion |  |  |
| Wegular prograna | 6,327,460 |  |
|  | 1,491,726 | 575,935 |
| Mdalt and vocational |  |  |
| Other prograta | 332,658 |  |
| Support ewrvicen |  |  |
| Student morviees | 605,444 812,859 |  |
| Instruotional ataft | 812,859 | 140, 158 |
| Genexal adsinistration | 513,716 |  |
| Enhool adniniatration | 1,503,257 |  |
| Hualnuas servioes | 177,029 | 26,060 |
| Plast servioes | 1,697,281 |  |
| Student transportation murricas | $1,429,353$ 96,600 |  |
| Cantral servicas | 96.600 |  |
| Food aervioe progras. |  | 1,953,623 |
| Paoilitien acguinition and cobistruction Debt aervice |  |  |
|  |  |  |
| Total expendituren | 15,345,565 | 2.692. 268 |

Dant saxvicy

CAPIEAT phDJECTS PUND
$8 \quad 2,321,140$
$56,368 \$ 646,596$ 155,204
$\qquad$
$2.377 .508-601.800$

83,537
$\frac{2.092 .153-4,570.973}{2,174.759-4.370 .078}$

| \$ 4,821,893 | 4,751,657 |
| :---: | :---: |
| 2,815,077 | 2,553,028 |
| 636, 112 | 611.240 |
| 231,907 | 284,280 |
| 244,908 | 91,806 |
| 8,223, 843 | 1,223, 642 |
| 538, 167 | 188, 454 |
| 2,366, 848 | 2, 108,650 |
| 20.921. 755 | 19.532.957 |



1, 四s, 820
444.371 318, 929

445,222 903,251 628,076 $1,435,450$ $1,562,985$ $1,416,293$ 84, 461 1, 824, 131 $6,120,793$ $25,497,457$
(Cantimued)

$$
\begin{aligned}
& \text { PORT AWEH, WGGISIANA }
\end{aligned}
$$

CPABIES 18 FUND BALANCER
YRER RNDFED TUNE 20. 1995

$$
\begin{aligned}
& \text { (Continued) }
\end{aligned}
$$

|  | $\begin{aligned} & \text { GENBREL } \\ & \text { FIND } \end{aligned}$ | SPRCIAL REVETME YMRDS |
| :---: | :---: | :---: |
|  <br> EXESSDI KTRF5 | \& (939, 168 ) | \& $162,219 \mid$ |
|  |  |  |
| Dperating transfer in | 288,272 |  |
| Dpernting transter out |  | 121.5221 |
| Fotal other financing mexteen fuker | 288, 252 | 121.3221 |
|  |  |  |
|  |  |  |
| GTMER VIBSNEXLG USPS | \{650,896\} | 184,241] |
| FURD ANLANCRS, begknaling | 1,304,615 | 620,300 |
| Fesidual egrity tranafer in (out) |  |  |
| YuMb 易, AKCEs, anding | 653.223 | 536.259 |

The wercmpanying noten axe an integral part of thia statement.

| $\begin{gathered} \text { DEBF } \\ \text { SERVICE } \\ \text { FUND } \\ \hline \end{gathered}$ | CAPITAL <br> PROJECR8 PUND |  |  |
| :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { YEAS ENDED JUMA } 30, \\ & 1995 \\ & \hline \end{aligned}$ |  |
| \& 202.758 | 8 8 $13,968,27315$ | 14, $765.40275 .45,964.5001$ |  |
|  | 1266. 7501 | $\begin{array}{r} 230,272 \\ {[2312721 .} \end{array}$ | $\begin{gathered} 276,859 \\ 1276,0591 \end{gathered}$ |
|  | 1754.7501 | -0- | - $\mathrm{b}^{\text {- }}$ |
| 202,738 | (4,235,023) | (4,767,402) | (5,964,500) |
| 1,156,536 | 10, 161,267 | 12,204, 781 | 19,249,261 |
| (41.482) | 41.487 | -0- |  |
| 1,159,867 | $5,967,731$ | 8.517.279 | 23.204 .718 |

#  <br> PDRE BLEEK, TOUIKIAMS  MD SFPEIAL REVENLE FURDS <br>   YEAR ENDRD JXNE 30. 1225 

CREIRAL YOM


## EXRERDITVKRE

1netruation
Hegralar pregraca
Bpecial programs
Adult and vpoational education prograza
Other prograns
Support nexvicea
Student wupport
Inwteuctional staff
Gepersl actainistration
Sohonl adxinistration
Buminuan aurrices
Plant servioes
student tranapartation enfulcen
Central serviees Food service progran

Tekal exaenditiken
6,207,235
$1,341,790 \quad 1,401,726$
471,760 448,082
374,037 332,654
553,624 605,644
836, 135 612,85
406,136 513,818
$1,461,950 \quad 1,503,257$
$179,589 \quad 177,029$
$1,455,726 \quad 1,697,281$
$1,432,268 \quad 2,429,353$
$60,97096,400$
$-14.781 . \mathrm{PDR}-15.365 .566-1562.7511$


$575,735 \quad$ 575,935 -6-
$140,150 \quad 140,150 \quad=0=$

$$
26,050 \quad 26,060 \quad-0=
$$

| 2,082,819 | 1.853, 627 | 136.187 |
| :---: | :---: | :---: |
| 2.032.955 | 2, 695.268 | 136.187 |

\{Contimned)

# HR89 BATg ROU <br> EORI NEIS3, LCUISLAKA <br>   <br>  IH RLND BALBMCAS - BUPGER IGAAP BASTE) AMD MCTUAL YKAR KRDID TUNE 39. 1996 [Cemtinned) 

GENRERI FUND


The soocopanying notea are an integral part of thia atstenent,

## VAKIRNCE-

FANORRIIEI

$5(166.3231$ 5 (62.712) 5 101.804

| $(20.251)$ | $(21,522)$ | (571) |
| ---: | ---: | ---: |
| $(20.351)$ | $(21.522)$ | (571) |


| $(187,434)$ | $(84,241)$ | 163,233 |
| ---: | ---: | ---: |
| 616.123 | 820,309 | 3,487 |
| 429,339 | 536,059 | 185,720 |

#  <br> PORE NLIEE, IOULBIASK <br> GCFBFMMEKKAL FIKCX - DRSR SRRVICE <br> RHD CAPTTAL, PRONEGF: FUND <br>  <br>  YEAR RIDED JIDE 70, 1996 

DEAT SBRVICE FUHDS

| Robare |  | Acruat |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $\leqslant$ | $\begin{array}{r} 2,292,395 \\ 35,575 \end{array}$ | \$ | $\begin{array}{r} 2,321,140 \\ 56,368 \end{array}$ | \$ | $\begin{aligned} & 20,745 \\ & 20,793 \end{aligned}$ |
|  | 2,327,973 |  | $2.377,508$ |  | 49.528 |
|  | $\begin{array}{r} 92,395 \\ 2,089,720 \end{array}$ |  | $\begin{array}{r} 83,597 \\ 2,091,153 \end{array}$ |  | $\begin{gathered} 1,756 \\ (1,433) \end{gathered}$ |
|  | 2.182 .115 |  | 2,134,756 |  | 7.365 |
|  | 145,855 |  | 202,758 |  | 56.903 |
|  | 145,855 |  | 202, 758 |  | 56,903 |
|  | 1,150,207 |  | 1,138,596 |  | [611) |
|  | (4).408 |  | (4.2.487) |  | (22) |
|  | 1,353,654 |  | 1.353.1667 |  | 5.6 .212 |

The aconnparying notes are as integral part of this statesent.

$4.839 .500-4.270 .073$
$4.032 .500-4.370 .073-269.427$
$(4,309,205) \quad(3,968,273) \quad 340,977$ $(266,750) \quad[266,750) \quad-0=$
$\{4,576,000\} \quad\{4,235,023\} \quad 346,477$
$10,343,573 \quad 10,161,267 \quad\{132,306\}$
41.408 4.487 39
$5.708,981-5,962,331-158.730$

#  <br> PORT ALLEN. LODISIAMS <br> WDKE TO RTMBMCTAL STATMEEYTS <br> 145R 30,1596 

## 

The Hegt Baton Rouge Parlah gohool Board was cruated by Lauiaiana Revieed Statute (L5Ah-R.5.) 17:31 for the puxpose of providimg publie octuration far the children within Nost Baton Houge Parish. The Bohool Doard in authorized by LSA-B.8. $17: 81$ to estabilish policies and regulations for its ovn government opneistent with tha lwea of the State of Loulsisna and the ragalations of the Louisiana Beard of Elementary and Sacondaxy Edacation. The gehool bound is gomprised of 10 menbers who are eleoted from 8 diatriets for a tera af forar yanra.

The mehool baard oparates tan (10) aehools within the pariab. In oonjunetion with the regular oducational programa, wome of the achooln offer opeoinl edocation and/or adylt education prograna. In adaition, the achool board provider tranaportation and oohool food servioes for the students.

## h. Bands gif Frienntation

The aocoapanying finanolal statements of the mechood board have bonn prepsred in contornity with generally weespted wecounting principlea [Gusp] am appiaed to govarmant units. The Governmental aceounting standards Boord (0ASB) is the accoptad standard=awtting body for axtablishing qovernowntal acoounting and fipsmoial reporting principles.

## B. BepaEting 隹位y

Section 2100 of the GASB Codification of Covarmmental Ancounting and Vinencial Reporting standarda (GRBB Codifieation) establisahed eritexla for decersining which cooponent unite shoold be part of the Nest Baton Bogge Parish School Board for fimancial reparting parpoaes. Decause the bosid Fanbers are indapendently alected and are bolely acooumtable for ilaeal nattere, whioh lnolude $\{1\}$ bodget authority, |2| responsibllity for funding defioits and oporsting deficienoies, and (3) fiscal nansgement for the pollection and dishurmonnent of funds, and becaune of the seope of peablie enervice provided by the achool boasd, the oolvool boscd is e sepsrate qovermental reporting entity. The schnol baard includes a:l fundn, ogcount groapn, activitien, fte obtera, that are within the oraralght keaponalbility of the achool board. Certain unitg of loeal govexenent owor which the poheol board exeroises no oversight reoponasibility are excolusled froe the accompanying timmneial atatemanta. Thase unitn of govarnment aze echaldered ieparale reporting enticies and iauue finanelal etatenonte eeparate froe that of the pohool board.

#  <br> RCRE SLLEF, TOULSIB <br>  <br> TJME 79. 1996 <br> (Contimend) 

## C. Kund becoenting

The sohool board ules fand and acoount groups to report on itu Einameial position and the resulte of its operatiana. Fund aocounting in dexigned to demonstrate legal couplianee and to aid finanoial managenent by eogragatimg tranaactione related to eertain govertaent fanotions ox activitiag.

On the other hand, an acocount group is a flnameial reporting dovion designed to provide accoruntability for certalim absets and 1isbilities that are not rebardad in the funds beowase they do not diractly affect net expendable awailabla financial rescurces.

Funds of the achool board are olsesified inte two gategoriess governmental and fidooiary. Mach rategoay, in turn, io divided into ueparate fund types. The fund elamaiticationa and a deacription of nach exiating fund type followa:

Covernmental Fands
Oovernmental Funda are ased to aoocunt for all or most of the sobool board'a general sativities, Inoloding the oollection and diabrarnennont of speoiflo or legaliy reatricted noniee, the aoquiaition of conateriction of general fand abetet, and the nervioing of 10ny-tern debt. Governaental Funds includet

General Fund " geassrai opprating fund of the mehool bosrd and aocount $f$ for all fimanaial rescraroes, ewoept thowe required to be meoownted for in amother fand.

Epecial Hevenae Fundm - acoount Lor the procoada af spooifio reverne acurcea that are logally rentrieted to expendituren for apwolilied parpouen.

Debt Servioe Fund - Acoeunte far transactions relating Lo resowrces retained and land for the paypent of imtarent and primaipal on thooe longetern obligatioss recorded in the lung-tera obligstions accownt group.

Capital Projectn Fund - aceounte for fimaneial resouroes to be sued for the moquisition, conntruction or renowotion of major capital faoilition.

#  <br> BQRT RLLEN, 1OLISTANS <br>  <br> 10848 30. 1926 <br> (Contimesd) 

Fiduciary Fund Fypu

School hotivity Menoy Fund
The Sehool Netivity Mgonoy Fund accoants for assets held by the achool bosrd so an agent for individual soboala and mohool organizationa. Tha agancy fund in euntodial in matura (aaseta egoal liabilities) abd does not imolve seamarerent of rewalts of operation.

## D. Basin of Aocoranting

The wocpunting and fimaneial reporting treatane applied to a fund is detersined by ite mbosurenent fooas. All governmental funde and sohool kotivity kgenoy Yand are acoounted for uaing a carkenz finpneial remaurcen medeurenent fooun. With this meadurewont focus, baly earzent assets and eurrent liabilities generally are imeluded on the balance sheet. Gperating statementa of these fanda prebent increases in net current azenta. The modified acezual basin of acoounting in uaed by all governonontal fund types and School fetErity Agency Fund. The governaental funds use the following prootices in reoording revenuesa

Federal sud state entitleannts fwhich imclude meate egasilization and ntate revenue sharing) are racorribed an unramerieted granta-in-aid when available and neasurable.

Pederal and stbte grante are reoorded when the reinbarabble expenditarna have been incurred.

Ad valoren taxen ara recorded in the year the taxes arm due and payable. Ad valoran taxua aru awmonaed on a calendar year basia, becoon due on Nowenber 15 of esch year, and beoone delinquent on Decenber 31. The takea are generally collacted in Decenher, January, and Yeheuait of tha ilacal year.

Sales and wen tak revemana are racorded in then nogth collected by the bales tax dopartwont of the parish.

Intereat earninge on tire dwpouita nre recosted whem wurned.
Substantially all other reverues are reoorded when recelved,
Expenditurew ara generally ranognizad undar the modifiad arerianal bisis of acooratilid when the related fuad liability is inourred.

#  <br> BQRT ALT.EN, 1NDIBTAKA <br> HOETE TO YTRBNCTAT STRCTHORT5 <br> 345. 30.1506 <br> (Continued) 

Exesptiona to thia qumeral rula ineluda, (1) mecumalated compersated aboences whleh ave recegnized when paid, and (2) prinoipsi and isterest oe gemeral loug-tern debt which are reangnixed when dee.

Pransfers between fusde that are not expected to be repaid are sooounted for as other financing sources (uses). These bther financing scurces \{aseo\} are reoognized at the tiwe the underlyiny eventa oseur.

The governnent reports deferred revenue on its conbined bilance whent. Daferzed revrennea ariae when reacuroes are received by the govermazent hefora it haw a legal clain to then, sw when grant nonies are recelved paiox to the ineurring of qualitying expenditures.

## E. Exalgen

Brodgate are solopted on a masis consistent with generally aooepted acoounting principlan. Anmanl appropriated budgeta are adogted for the general fomd, special revenoe Iunds, debt aerviee fund and copital project fund.

The proposed budgeta weke subsitted to the selicol board on July 19 , 1995, The propoeed budgete ware made availahle zor public inspection on that date. The proposed budgeta and tha date of the pohlic henrimg on the budgets were advertised in the official journal ot lease 10 dayu paior to tha pulbile mearing. A pablio hearing on the propased budgete max hald on Augast 14, 1995, for auggeationa and consenta fron taxpmyera. The budjet was adopted at a regular board inatieg on Augant 16, 1995.

Pudgetary amendronts doring the year are adopted by the mehool board during ite regular board mentinge. The adoption of anendronts Li Ineluded in achool board sinutes pubisished in the official journal.

The gohool board ia asthoslined to transfer anounts between ine iteas within any fund.

A11 budgethry approperiations lapan at the end of nach year, Uneapected appropaciatione mast be reappropriated in the naxt yaar'z budget to be expended.

#   MOXRS T0 FIMRMCTAL ETRGENTYRS <br> गपष्ट 30,1576 <br> (Continued) 

Buagetary oomparison atatemonte included in the mecoespanyling financisl stateaents inolode the original adopted bodget asd all mbençaent manidments.

## Y. Kicusbrances

Ercunbrance acoonnting, under which pacohase order are reoorded in ordar to rewerve that portion of the appliention appropristion, is exployed.

## 5. Cach and Cash Rquivalents and Impestrente

Cash includes anobanta in demand depowitm and interent baarimg demand deposita. Cash equivalente soelude amounts in time depesite and thows investmante with original matarleies of po dsys or les.e. Under atpte lav, the nehool bourd may depowit funds in dernond depoaite, intereat-bearing denand depositn, money markat soopumts, or time doposito with otate banks organized under Loulsiana law and mational banks having their primoipal offices in Louisiana.

Poder state lav, the eohool bourd way invest in United seates bonds, tressury notes, or certitiontes. These are olaegified as imvertmente If their original maturitien axcesed 90 dayn; monnver, if the original natarities are 90 dsys or less, they are elabolfled as cawh aquivalente. Trwestmente are stsated st cost.

1日. Short-Tern Intoxfund Peredyable/Payable
During the course of operations, rumeroun tramnantions occur between individual funds for goods provlied or sexvioes rendered. Than recaivablea and payables aro olsesified as doe froe other funda of due to other funds on the balanoe sheet.

## I. Itwintory

Inventory of the golool Wunoh Speoial Nevenue Fund oonelista of food pavchavad by the nehool bosrd and comoodities granted by the United States Departyent of Agriealture through the Louiaiana Departreent. of Agriculture.

Whe connoditien are recorded as thvnnup when raceivad; however, all inventory is reoordid as an oxpensid when congunda rathor than when paschaased.

#  <br>  <br> NONE TO FIMANCTAT STATEPEMTS <br> JITME 30,1996 <br> (Cantinused) 

BII purchaned inventory itsma are valued at the lowex of oost (ifirat=in, firet-out) or market, and convodities are asaiqned valuan based on isformation provided by the 0nited states Departwant of Mgricultare.

## J. Compensated Absencer

All 12 math enployees earm from 10 to 20 dsys of vaoation lewve eaoh year, depeading on their length of marrian. veantion leave is oredited at the and of the tiscal year and rust bu taken in the following fiacal year.

A11 oohool board erployees earn fron 10 to 13 days of mick leave nach yoar, dapanding upon the nunber of nowths smployed. 8iek leave can be fooumilated withont 1 initation. Dpon retixement or death, umesed siok lesve of up to 2s daya is paid to the erployed or to the emploges" $x$ entate st the exployene'e current rate of pay. Under the Leuisiana Teacheru Hetirement syater, the tetal umased accumulated siok leave, inolading the 25 days paid, Le used in the retirnnont henefit omrputation an tharbad marvice. under the Lovinians sehool Erplogeen Retirement syoten, all umased siok leave, Which oweluden the 25 days paid, is used in the retirement bensifit ousputation an narnall nervice:

Any employes with a tenching certificate La antitled, abjonct to board approval, to oce mamatar of abbbatical leave after three Yearg of eontimous servioe or two semesters of sabbations leave after aix or nore years of oontimpoua epruioe. Leave may be granted for rewt and zecuperstion and profesaional and cultaral improvement. 8abbatical leave benefits are reoorded an an expenditare in the period paid.

The esat of curreat leave privileges, oonpated in aooordance with QABE Codifioation Seotios C60, is reoognized ss o corrent-year oxpenditure in tha govermmentai funda whin lave fa actanlly taken. The coat of leave palvileges fot regairing curreat reacorces is reoorded in the long-tern general ohligstiona soocunt groug.

## E. Eexed Abretse

Pixed nonetn of governanital fundn ara recorded an expandituren at the tire parchased of constructed, and the related aosets are capitalized (reported) in the genezal fixed aspets aooount groupPuhlie donain or infraatrueturea are not capitalizad. No deprectatioe has been provided an general Iixed assete. All $\$ 1 \times e d$ aspete are valued at historiosl oost or estinated ooet bseed on mansgenent's estinate if historioal coat is not svailable.

##  <br> CCRE ALLED, LOUIBIAMS <br>  <br> THE 10.1996 <br> (Conelmeed)

## 1. Lengetaxa Oilifgetibna

Long-tern obligations expected to be Einamond irom govarnamantal funds are reportad in the general lonq-terz obligationa aceount group. Expenditurea for primeipal and fotereat paynenta for iongterie obligatione are recognized in the govermmental funds when due.
M. Interfund Trannactione

Quasi-external transactions are meconented far wa revemume or expenditaren. Tranmactions that ecestitute reiblbaraenente to a fusd for expenditures initially made frow it that are properly opplioable to anothex fund are regorded sn expendituren in the reinhursing fand and an zaductiana of axpenditures in the fund that La reinbaraed.

A11 other interfand tranaactiona, uxeapt quasi-external tranaactiona and reimburwemante, are reported as tramsfera. Nonrecurring or nocroutine pernanent transfers of equity are reported as residunl equity transters. A.ll ather intarfund tranafers are reported aa oparating tramafara.
N. Neqaranime Oniy - Satal CoJwan

Total oolumes on the oonblved statevents axe osptioned Fenorandus only to indicate thent they are presented only to farilitate financial analyeik. Data in theae columna do not preaent fisaneial position of results of operations in confornity with gemerally aconpted socounting primeiplea. Mnithor in moch data ecoparable to a conablidatien. Interiand elixinationa have not been made in the aquregation of thie data.
0. Corparative Data

Cceparative total dst-n for the priar year have been presented in the acccompanying finamoial atatamantin in ardor to provide an underakandiag of the ehamges in the achool boardra finaneial pobition abd operations.
P. Kiclanelficntinus

Certain prior year anounte have been reolaselfied to oonfors with cerrent year prementation.

#  <br> POK? ALIEv, IOUISIRHA <br>  <br> 次E 32.1996 <br> [Contimued] 

## Note 125 casH

At June 30, 1996, Ehe wehool bourd haz caah (hook halanoeal totalling $\$ 2,567,826$. Thia total ia ourpailued of deranal deposits snd interest-bearing dewand deposits. Onder otate Daw, thane duponita mast be secured by federal deponit inauxanee of the pledga of secourltive awned by the tiwcal agent hank. The narket value of the pledged securities plus the federal deponit fmaramon ruat at all tines egral the asount on depoalt with the flacal agent. Thens mencuritioa are beld is the nane of the pledefing fiwenl ajent bank In a holaing ox cuatodial bank that in mutasily acoeptable to both partion.

AL Jund 30, 1934, the school bonrd has $\$ 4,203,555$ in depoditu (0011eoted bank halancen). Thewe depenita wre eecured from riak hy $\$ 400,555$ of federal depository inauratioe and $\$ 3,303,000$ of pladgad seourities held by the castodial bank in the mame of the Claeal agent (GNSII Categnay 3).

Fven thogag the pledged seoorities are considered uncollatezalized (Cazegary 3) under the proviaions of GNBB Statement 3, lauiaians Hevised Btatutas $39: 1220$ 1rponen a atatutory requiferent on the cuatodial bank to sdvertive and sell the pledwed peeuritiea within ten daya of being notified by the sohool board that the flacal agent has failed to pay drpoaited funds upon danama.

Note 13t TMYESTMENES
AL June 30, 1996, the sohool boacd holds tine eervificater of Gopowit totaling $\$ 6,753,292$. These tine oextifioatan of depoait are in the nare of the schoot bowed. They are opesidered secured from risk loy pledjed secharities held by the cautodial bank in the name of the fincal aqent (Gasis Category 31.

# yest maton sóvan zasish aceogic Boast <br>  <br> WOFES TO FTHANCTST 8TACRMENTE <br> Tus 10.1906 

(Contivima)

## Note 14 F RECBTVARIER

The fallowing ie a mumary of reeeivables at June 30 , 2996 ;

| claes | Genaral Fund | appeial bervenue Pund | Dubt serviee Fund | Capital <br> Projooti Fond |
| :---: | :---: | :---: | :---: | :---: |
| Taxes |  |  |  |  |
| Sales | 5218,531 |  |  |  |
| Ad valarnm | 46,175 |  | \$ 41,009 |  |
| Intergovernommtal |  |  |  |  |
| Federal | 122,395 | 8232,253 |  |  |
| State | 61.7310 |  |  |  |
| Local |  |  |  |  |
| Intaramt |  |  | 21,228 | \$ 295,465 |
| Other | 125 | 235 |  |  |
| Totad | 453.656 | 232,582 | 62.232 | 295,465 |

## Note 45: EDXRD ASSEIR

A mumanry of changwe in the general fixed sosatio acoount group for the year unded June 30,1596 , follown:

| Desoription | Balanee <br> July 1,1995 | Idditiona | Deletiona | $\begin{gathered} \text { Bolawoe } \\ \text { June } 30,1995 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Land | \$ 915.651 |  |  | 5 585,631 |
| Hullaings and improveaents | 32,390,177 | \$2,317,256 |  | 34,727,433 |
| Furniture, equipnent is vehielen | 3,427,336 | 412,920 | 54,500 | 3,785,756 |
| Construction in progreaz | 1.213.485 | 2.852.576 | 1.218,485 | 3. 252,572 |
| Totala | 718.721 .649 | 6.692.746 | 1.972.985 | 43, 151.11 |


The following is a sumary of the long-tern obligation tramenction for the yuar anded Juna 15, 1996:

|  | BONDED | CORPENGANED <br> AnSERCES | Toxat |
| :---: | :---: | :---: | :---: |
| Bajnnce, July 1, 1995 | 322,045,000 | 5.608,112 | 322,653, 112 |
| Additionn |  | 14,814 | 14, 816 |
| Deduetions | (775, 120) |  | 1725, 2001 |
| Balance, Juna 30, 1906 | 21,270,000 | 622.926 | 21, 18.2 , 226 |

# MEST RATON FODGE PAETSH SCMOOT HCARD <br>  <br> NCEES TO FTNNNCTRT 8TANRMENTA <br> समロE 30. 1996 <br> (Cantimued) 

Compensated abmunewa payable conaiat of the portion of acoasniated leave of the governiental fundm that in not expected to require carrent, reppurces. The liabsilty for compenaated abaemana in ourputad only at the end of enoh fisoal yenry therefore, the 314,814, rellacted above os additions to acopensated absenoes is the het of leave banafite anrned and paid during the yoar.
monded dabt represents $\$ 22,045,400$ of general obligation bonda with maturitiun from 1997 to 2012 and interest rates fron 5.0 to 10.08 . Bond paineipal and intarnat paymble is the naxt iincal yoex axe 5775,900 and $81,277,457$, Fespectively. The Lodividabl iswors are ais Eollowat:

$321,270,092$
At Jane 30, 1996, the sebool board ham accuralatad $\$ 1,359,067$ is the debt survioe funds for futwre debt retirement. The annual reguirementa to anortize all bonds at pone 30, 1995; Lheluding interest of $511,225,623$, ara an follown:

Year Ending
June 39,
1997
1998
1999
2000
2001
Thereafter
Tokad

1992
Donde

$$
\begin{array}{r}
\$ 2,052,457 \\
2,020,957 \\
1,989,456 \\
1,358,098 \\
1,370,147 \\
22,593,768 \\
\hline 32,495,623 \\
\hline
\end{array}
$$

In aocondanoe with Loulaiana Neviaed statuteaz 39:562, the sohool board in logaliy restrieted frow ineurxing long-tern bonded debt in exeeses of 35 per asnt of the assessed value of taxable property. ht June 30 , 1996, the thatutory linit in $\$ 31,455$, 900 .

#  <br>  <br> KOZER SO FINANCVAL GPATEMRWTE <br> TUNE 10 2. 1995 <br> (Contimued) 


A surnary of ohanges in agency fund deponite doe othere followe

| Bhlance, boginning at yoar | Add5Lione | peductiona | $\begin{gathered} \text { Halamen, } \\ \text { end } \\ \text { of year } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| 8.183.285 | 2.562,191 | 8 048.4102 | S.125, 864 |


Dae froa/to ather frande:

Reqeirable Fund
General fund

Genexal fund

Guneral fund

Tetal

| Psyshle Lund | Amount |
| :---: | :---: |
| Behool Lunoh speotal reverue fund | 5 3,584 |
| I8IA Title 1 opeotal revemue fund | 6,061 |
| Coatingency oapital projecta fand | -266.750 |
|  | 226,415 |

## Wote 59: LEYTED SAXES

The followimg is a listing of levied ad valaken taxes during the fincol yowr ended Jume 30 , 1296 :

Parishuide tawes
Conatitutionsl
Maintenamea 15.00

School Isprowement Sinking Vuad 18.00

Bubstantially all erployeen of the sohool bonrd are nambern of two otatewide retiroment syatens. In general, profenaional enplayesa (aroch aie teechaxe and prineipals), and lusohroon sorkers are members of the Feachers ketirenent Systen of Iovaisiana (TRSL) \% other equployess, such an custodial puraonnel asd buin drivers, are monhara of the Louiaima sohool troployees Betireenent Syoten [LSER8): The Teachers Betirenent System of Iconisians is the adninistrator of a aest sharing maltiple-arployer plan entablimhed

# WEST BaTO BOUSE PARTEA PGHOCL BOARS <br> PORT MLKRH, 1COTMIAKA <br>  <br> TUNF 30, 1996 <br> (Continued) 

and peorided for uithin Title 11, chapter 2, of the Looisians povised statutes. The FRBL prouides pension benefita to enployees who seet the lagal dafinitian of a "teacher".

The 2R8L providen retirenent, dinability and survivor benefite. Bervioe retiremante vest niter 10 years of credited servien, dinabilitise after 5 yoarn, provided the manber in in active berviee at the tive of fillag applieation for disablisty retirewent. The tormula for annenl waximum retirenent benetitn is bosed on final winrage aslary far anch yoar of ereditad nervicen. Final averaqe aalary in hamed upon the mumber'in highant awoemalive thirty-bix months of malary, Beneflim are paid monthly for life. If a nosber leaves oovered erployment prior to veating or dies prior to antablimhimg eligibility for murvivar benefite, benumalated menter comtributiona are refunded.

Henefits of the ryetess are funded by enployee and exployer onntributiona. Tha ementrihutios raten (an a parcentsge of povered nalarien) are establlahed by atate law an followas

Frploxed Employen
Teachers Retirenant Systwn of Louiaiana
Louleiana Sehool Employean Retizenent Syatem

| 8.00 | 16.50 |
| ---: | ---: |
| 6.35 | 5.00 |

The sehnol beard'a exployaz contribution for the TRSL, ma provided by state low, is fanded by the state of Loulalana throuph ammal sppropriationa, by dedoctions from locsl nd valoren tawes shd hy renittances from the achool board. For the L8sses, the neloool board's esployex oontribution is funded by the State of Loulsiana throegh annusi appropriations. Benetits granted by the retirement nyatean sFa quaramband br the State of Lauinimna under thn Louisiana Comstitution of 1974. For the yuar anded June 30, 1996, the carrent-yoar payroll for the solool boaxd totalled $811,425,356$, The exployty contribatiana and totat currant-year payroli of cowered amployees loz the fiaenl year anded Juna 36,1936 , follewe:

Enplayar contributiow


In sddition to proriding panaion benetitn, the soboel bunrd providez certain health rare and life insurance henetite for its

#  <br> BORT ATLEN, IDANSTRNA <br>  <br> 10NE 10, 1995 <br> |Contimund $\mid$ 

retired enployees. A12 of the pohool bosrd's anployees nay beoons eligible for those bepefite if they rench morzal retiremment age whila working for the mahnel beard. The wehool board'a coutributions are flomend on a pay-an-you-90 basis. The oost of retiren heaith care nad ilfe insurance benefitm in rarognized an an expenditure an preaiuma are paid. The ount of providing thene bebefits for the retirees for the year ended June 30,1995 totaled 8424,210.

Note 112: TEA5R⿷
The sohool bosed is the lebwor of land under canoelishle opersting leases explrimy in 1997,

Note 1134 Lescampos
At Jusw 10, 1976, tha mehool bosed is imvolved in various laverita. Ia the opinion of the legal couswel for the behool boakd, all lawsults flied againat the mest Baton Fooage Parish Beheel Board are vithin the ocverage and polioy linits of the insurames polioies rarziad by the mahool board.

The eohedule of compensation paid to school board menbers is preasatad in acopliance with Monee Concurrant Reaolation Mo. 54 of the 1979 Beasion of the Louisisna Lagialature. The eompenaation of sohool board nowbera is included in the genseral adsinistrative expenditares of the Genezal Fond. In pooordsnoe with Loaisiana Reviaed Statute 1J:S6, the sehool board mochera have elonted the bonthly paymant mathod af compenamition. Undex this mathod, each neaber of the sohool beard reeetwee 8800 por manth, and che prosiddant receives $\$ 909$ per month for perforadng the flatiea of his office.

In mddition, the boand monbere rerving on the Executive conittee reowive a per dien of $\$ 50$ for attending the Fxecutive conaittet menting.

The total saount of compensation for the year ended June 30 , 1996, man \$97, 800.

##  <br> PORT ALLEM, IOULSIAS <br>  <br> LuNE 30, 1996 <br> (Cantimand)

## 

The sohcol board participaten in a nunder of fedezaliy masisted grant prograina. These prograna are audstod in aocordance with the Singla hudit set of 1984. Mudite of priox yeara have not raauitned is asy disallowed ooste; howsyer, grwntor mogncias may provide for further exawinationa, Haned on priar experienee, the fohool boscd's mansgenent heliewen thest further examinations would not resalt in any materisl disallowod oosts.

## FDNCLAL REYERUE YMADS

## GCHOON TJHCHL FUND

The Behool Lanch Fund acoounta for operationn of the mehool onfeterian.


Title I of the Improving anovioa soboole zot, \{I8IA\}, ie a progran designed to help disedvantaged children meet chnilemging content and ntudent perfarmance etandarda. Fitla I providen financisi snaiatanes throogh gtate educational agenoles to the loeal achool boakd. The botsvities nupplement, rather than replaoe, state and looally nasalsted activitisa.

Title VI of the Improving Naerica's goboals met, (IBIA), is a program by whith the federal govermaent prouides blook grant funde to the sohool syaten bawed on a per pupil sliocstion for sodio-visual naterial and equigront and libravy rumoranan.

```
KERE FNTON EODGR PARTRH SCDOOL ROHRE RORT KLLEK, ICUUSTASS
```



``` COHDTNTWG PALAHCE SKEET 708 30.1926
```



|  | schoot HDACH |  | $\begin{gathered} \text { TMPROVIW } \\ \text { AMMRICR'S } \\ \text { SCHOCLS } \\ A C E \\ \hline \end{gathered}$ |  | TGTaI |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $1996$ |  | $1995$ |
| Cnah MRSER |  | 564,500 |  |  | $\$$ | 223,579 | \$564,800 | 3 | 720,574 |
| Meceivablas Intergovernnental |  | B,674 | 203,787 |  |  |  |  |
| Other |  | 235 | - 233 |  |  |  | 203,787 |  |
| Inventery |  | 21,477 | 21,477 |  |  |  | 19,954 |  |
| Defarrad ravanue |  | 5.509 | 5,508 |  |  |  |  |  |
| Total asmets | 600.393 |  | 223.579 |  | 123.974 | 952.322 |  |  |
| WIABLIMTXES ABD FUBD ROUR学 |  |  |  |  |  |  |  |  |
| LIARLIITIEs |  |  |  |  |  |  |  |  |
| fecounte payable |  | $\begin{array}{r} 60,752 \\ 3,584 \end{array}$ | \$ | 36,005 | 536,005 |  | 46,987 |  |
| Solaries and relsted |  |  |  | 181, 693 | $\begin{array}{r} 242,245 \\ 9,6.65 \\ \hline \end{array}$ |  | $\begin{array}{r} 235,04 J \\ 49,995 \\ \hline \end{array}$ |  |
| expense payabie <br> Due to other fund |  |  |  |  |  |  |  |  |  |
| Tetal 12hbilltien | 64,336 |  | 223,579 |  | 287.215 | 332,024 |  |  |
| yund Roux <br> Fund balamena |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Onzegerved undenignated | 536.053 |  | -D- |  | 536.939 | 620, 399 |  |  |
| $\frac{\text { Total } 11 \text { abilities }}{\text { and fund equity }}$ |  |  | 221,579 |  | 823,974 | 952.322 |  |  |
|  | 6.00 .395 |  |  |  |  |  |  |  |  |  |  |

The actompanying motan are an integral part of this statenont,

##  <br> FORT MLXZ, LOOIBIANA <br> gDECIAE SEVEMUR TUHDG <br>  CHANGES IN FUND BALKNCR8 <br> XEAB FMDMD TMMI 32,1995 <br> 

## zFymader

Lecal sounoes

| Intarest enrnings | \& | 24,979 |
| :--- | ---: | ---: |
| Yood semvies | 291,907 |  |
| Other | 2,367 |  |

State morarana
Unuestrieted grante-1n-sid 391,130 Toderal mources Onitentrietad= indireet eost racoveries Seatricted granta-
jn-aid - aubgrants 1,663,919
Restricoted granta-
in-aid = direat
Ccenrodities $\quad 95,080$
Fotal reventers 1.364 .382
EKPERDLZUB发
Instroction
Spanial prograwe
Support servicain
Instruetsional thaff
Husinese services
plant rervigas
Pood berviee progran $1,953,623$
Facilities
aoguisition snd
camatraction _ _ $\quad$ 15.356
Totad expendluarea $1,953,623$
Excese forexcIryex or BEYENUES GYR8 EXZRHDITURES

> FOHT ALLKE. IOUIBLAMS
> SPBCIAL. REYYKNE FUKDS
CHANGIR in FIND HALANCEB
YRAR EMPED JUNE 30, 1FDG

$$
\begin{aligned}
& \text { (Cantinused) }
\end{aligned}
$$



## CTHBA PTNANCTMG SQUACER

4155 51
Operating Eranafer
In (out)
Geners1 fund —— 121.3221 5 121.52215 (21.4051
ExCR8\& IDETICIREACYI OF BFUREMES GURR BXERNDITUR23 AND OTHER uSHS \$ ( 44,241 ) -6- (64,241) (75,714)

KUND BALAJCRR, beginaing $620.300-6-\quad 620.302$ 656.014
KUND RALAMCES, ending
318, D59 $-9-\quad 576.059-620,700$

## MEST RKTCK BCOSGE RAXISH BCEOOL DOBRD EOHt AWHKE. 1OUDR1ANB BPRCTAL BEVROUR FUNES BCFOOL JNACH FUND CCMPARAMIVE BAWSWCE STEETS 



The accoapanying motea are an integral part of this statepent.

#  <br> PRRF NLLER．IOUTBLAKS <br> SRECHAL BEVESME PUNDS <br> GCHOOF WBCH FURD 




YMas EMDRD JINE 30． 1926
以及

YKRR MMDED JUEE 30, 1995

Vasidance－ EAVOPABLE HMDGET ACDUAL（YNPZVORARTA）
$\qquad$ 1225
$\qquad$

## RTynites

Local bources
Interest
enrnimgu
Food serulee Other
Fitate accurees
Unrestrioted grante－in－sid

| 32,923 | 5 | 24,979 |
| ---: | ---: | ---: |
| 284,278 | 291,907 |  |
| 1,821 | 2,367 |  |
| 391,130 | 391,130 |  |
|  |  |  |
| $2,092,334$ | $1,067,919$ |  |
| 99,279 | 45,080 |  |

8 | 17,9447 |
| :---: |
| 7,620 |
| 546 |

37,223
284,280
1,929
383,785

Vederal nourcea
Mastrieted grants－
in－aid－subgrantu
Comosititer
99.278
$\begin{array}{r}1,06,019 \\ \hline\end{array}$

| $(28,415)$ | 970,478 |
| ---: | ---: |
| $(4,199)$ | 93,765 |

Total revenoes 1.901 .265 1．369．382
（22，3181） $1,252.069$

## BZPENDITUREG

```
Food detvicen prodran
            Food
            Salmry and related
        benufite
    uspa counodlties
    gupplien
    Repaire and
        maintenanoe
    Utillties
    A11 othura
    Capital outlay
```

            Total
                    expenaliteres 2.0日9, \(110-1.253,623\)
            48, 107 472,273
                            136.187 1.215.166
    WESF7 BATCO ROURS PARTSF SCHOCOL BOARL ZOIET NNTTZ, LOOEFDKAK EPRECIAL REYBMUE YUMDS

FCHDOL TANCR FXXD

 XIAR KNDFD JUME 39, 1996
 (Comtinued)

| SXCERs [DEPTCTE*CYI | YEAK RKDED JUMI 30,1996 |  |  |  |  |  | 1925 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Hubcrem |  | - MCRUAL |  | $\begin{gathered} \text { VAKIANCE - } \\ \text { FAVOPABES } \\ \text { 4 MFRMORARTE) } \end{gathered}$ |  | Mrun. |  |
| 吹 Raverots prach |  |  |  |  |  |  |  |  |
| EXEMMDITUEKE | 5 | (148, 045) | \$ | (84,241) | 8 | 103,804 | \$ | (33, 166) |
| FIMD BMIANCER, |  |  |  |  |  |  |  |  |
| bugizning |  | 616, 213 |  | 620,300 |  | 3.487 |  | 653,4c* |
| CUMD BALAMCER, |  |  |  |  |  |  |  |  |
| endimy |  | 420, 768 |  | 536.059 |  | 102,291 |  | 620,398 |

The accomparying notes are an istegral part of thia ststessent.
WhS
PONT ATAEM, TDOTRTAMA
GFDCIML REVEMUR FUNDS
LMbucertai accoichr schiote mex - TITE I

| 3SSE78 | $9^{\text {Juxus }}{ }^{30} \frac{1}{1} 295$ |  |
| :---: | :---: | :---: |
|  |  |  |
| Intergowernnental | 5223.572 | 5.195 .356 |
| Fatal aspote | 223,579 | 195.356 |
| WTABILTYES AND PUND FOUITX |  |  |
|  |  |  |
| Woecunta payable | 8 36,005 | 8 28,977 |
| Snlarien and related expense payable | 182,493 | 136,255 |
| Date to other furd | 6,081 | -29.424 |
| Dotal 15abilition | 223.579 | 195.356 |
| FUSD EOSIITX |  |  |
| Pund balances |  |  |
| Unreserved - undesignated | -9- | -0- |
| Total Lifabilitian and Fund egaity | 221.379 | 195, 35.6 |

The acooapanying motes are an integral part of thia statenent.


PORT ALLEH, LONISIAKS
SUPCLA. JKY HEXY FUNDE


 YRHR BKDED JUH2 30, 1226
 [Continued)



#   STECIAT REVERUE FLXDS <br>  CORDAEATIVE EALENCE SHEETS <br>  

|  | $1926$ | $\begin{array}{r} 30 \\ \hline \end{array}$ |
| :---: | :---: | :---: |
| Becuivablea A88898 |  |  |
|  |  |  |
| IntexgovernasaLal |  |  |
| Total asseta | 5 c - - | 1.431 |
|  |  |  |
| LSBLETTET |  |  |
| Acoounts payshla |  | \$ 8.163 |
| Bubaries and rolated mxpense paysule |  | 8.008 |
| Due to other frad |  | 260 |
| Tetal Liabilition | 3 $-6=$ | 1.4 .41 |
| FUnd folsigy |  |  |
| Fund balancea |  |  |
| Untamerved = undesignated | $-\mathrm{D}=$ | -0- |
| Tokal Liabilitima and fund egulty | - ${ }^{\text {- }}$ | 8, 421 |

Thu acoompanying notes ate an integral part of this atatement.

##  <br> KUPF NLLYM, LOgIEIAN <br> SPBCIAL REYEEDS FUNDS <br> IMPMOVINE ATERICA'S SCHDCLS ACT - TKXLE VI  15 YUND MALAKCES - BMEGKT [GABP BABIS] AND ACTHAL YEAR ENDED JUNE 39, 1995



| BRysqugs | YEAR RKDED TUKR 30 , |  |  | $\begin{aligned} & 1998 \\ & \text { M6xosy } \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
|  | nuDGET | METUAT | VRAIABACR: FRYORABLE CONFRUOMARIRI |  |
|  |  |  |  |  |
| Unrektrietend indiract ebat reooveries | 8571 | 571 | 8 | 3800 |
| Hestrioted granta-in-aid= aubgrasta | 24.548 | 24.545 | -0 0 | 25.1318 |
| Tot-nd revenues | 25.119 | 25.113 | -0- | 25,958 |
| EXP2MaITASES |  |  |  |  |
| Instruction |  |  |  |  |
| 8peoial prograss Bupport mexvicua | 24,348 | 24,343 | -0- | 21, 183 |
| Inatraotional |  |  |  |  |
| Huaineua |  |  |  |  |
| servioed | 200 | 202 | -0- | 125 |
| Tras 1 |  |  |  |  |
| expenditures | 24.548 | 24,548 | $=0=$ | 25.601 |
| EXCuss frvaruss guk |  |  |  |  |
| Exprandurke | 831 | 571 | -0- | 357 |
| CRHER FTNASCDNG |  |  |  |  |
| souncrs [P5ES |  |  |  |  |
| Operatifa trabefax |  |  |  |  |
| in (out) $\begin{gathered}\text { Ceneza } \\ \text { fund }\end{gathered}$ |  |  |  |  |
| Genezal 4 und | [21) | - ${ }^{(571)}$ | - $-0-$ | -1809) |



Betcist Hevgaus rusis


 YRAR FOIDRD JUYR 30,1996
 (Contimand)

| ExCESS (DEPTCIEICCY) OP | YRAR EwDMD1996 |  |  | 1995 |
| :---: | :---: | :---: | :---: | :---: |
|  | Bubery | ACTuAL | VAKLANCE- FAVORABLE (WHRAMORABES) | - ACRUN |
| REVMKDES DFER RXPEMDXFUHR8 AND GZHzR USEF | \% - - - | $3-\mathrm{D}-$ | 8 -0- | 8 (443) |
| PUSD PALAMCRE, beginnimg | -9- | -0- | -0- | 443 |
| Fgat Bawhacss, ending | -g- | $-\mathrm{D}=$ | -0- | -0- |

The accoapanying noten are an integral part of thia statensnt.

## DRAE SRRYICE FUNCE

## 2975 Dh3 rumb

The 1075 Bond Pund accolanta for the accumalation of fumds and the paypent of prinoipsi and intevest on the July 1,1975 bond iamue in the anceunt of $36,006,060$. The bonds were lagued for the purpose of construoting and renowating achool faollities in the pariah with flinanoing provided by a apeoinl progerty tax levr. The bonds wore paid off in 1995 and the raadinimg fund balance was transferrad to eloe Capital Projeata Fand.

## 1992-5TMKIRG FOND

The 1992 simking Dund aooounts for the acounalation of funde and the paynent of prigeipal ond interaist on the septenber 1,1992 bond inwae in the asount of $823,445,000$. The bonds were Isaued for the purpons of conatrueting and renuvating ochool facilities in the parieh with fibanoing provided by a speoial anmal property tox levy.

## MFET RAZOH BOOGK DABTSH SCROMI ROMRD <br> KHKT ALLER, LOUISLAES <br> DRRO BRRVICS Funba <br> COMBINTMG RALAMCE SHEESL <br> 31045 310, 1216 <br> WTEH COHPSRAOYE TOTALS FOH JUEXE 30. 1595



The docotpanying notap are an integral pact of thio otaternat.



The accompanying notes are an integral payt of thin stateant.

# MEST NBTGK BOFGK PART5月 GCBOML ROARD  DRP最 SEHVLCE KUBD 1375 POND FLIND CCMPARAPIVE BALANCE S月FKTS工院 30,1436 AKD JUNE 30,1295 

| AsE378 | $\begin{aligned} & \text { Jपशः } \\ & \hline \end{aligned}$ | ${ }^{30} \mathrm{~F} 95$ |
| :---: | :---: | :---: |
| Cash |  | \＄41，396 |
| Cadh with fiseal agant |  | －10，587 |
| Total asocts | $2=0$ | 5．2．203 |
| HABLHEIES AMD Fu＊D E0ULT |  |  |
| LTAMILTTYE |  |  |
| Matured bonda payable Katured ooupons payrable |  | \＄5，000 |
| Katured coupons payable |  | 325 |
| Fatal 1isbilitien | $3-0-$ | 5.325 |
| \％usp boutay |  |  |
| Fund hnlamon |  |  |
| Seserved for dnbt nervice | －0－ | 5，000 |
| Dothl fund sesaity | －9－ | 6， 6.88 |
| Total Itshilition and fund eqgaty | －4＝ | 51，912 |

Thu acourpanying notes are an integral part af this ntatement．

#  

RORT ALLEE, IOMIBLASS
DFE7 SERVICR FUNDE
1275 ROND FUNB

 YBAR ENDED JIVAE 30,1995 NITH COMPARAZTVE MCTUAE ANOWNT TOR YRAR FMPED JUNF $30,1 \geqslant 95$


The accoopanying hotea are an lategral part of thia statement.

## UEST BARON BOQGR PARLBH SCBOOL BOWRO RORT STLKM, WOTISLAMS DREP SEHVTCS Funce 1992 STNRTMES FUNP COMPARATIVE RAMAWE GEGBETS 

| A88378 | $236^{\text {June }}{ }^{36}{ }_{1995}$ |  |
| :---: | :---: | :---: |
|  |  |  |
| Cash | 5, 4, 130 | 51,151, 230 |
| Invertmants, at cost | 1,293,500 |  |
| Decaivablea Intereat | 12.237 |  |
| Tokal azerta | 1,35\%,862 | 1.151.938 |
| LIAEILKTES ARD PUND RQUTTY |  |  |
| FUND POUTTY |  |  |
| Fund bulasen |  |  |
| Benurved for debl wurviee | 81.359 .867 | 81.151.938 |
| Total 1iabilition and trun mgaity | 1,359,862 |  |

The accompanying notea are an integral part of this stateannt.

> TOHT ALJEM, LODJBJANA
> DRET SERVICR FOMDS
> 1992 SIMEIBC rump

$$
\begin{aligned}
& \text { YPEAR ENDPS JINE 3D, } 1924
\end{aligned}
$$

```
            YBAR EMDED JUNK 30,
                1996 - 1995
                    VARIANCE-
                        FAvORAMg.E
```



## REVENURE

## Local scurces

```
Faxes
Ad valozen \(\$ 2,292,395 \quad \$ 2,321,049\) \& \(28,654 \quad \$ 2,285,062\)
Interest enrning \(\quad 35.573-36.366-22.293-367\)
Tatal recenuse \(2,327,979\) 2,377,417 49,447 2,312,629
```


## ETPEMDITKURES

```
Suppart aervicen
\(\begin{array}{lllll}\text { Ceneral } \\ \text { ndaimintration } & 92,335 & 83,597 & 0,798 & 02,494\end{array}\)
Debt servioe
Prinoipal
ratireonent \(770,000 \quad 770,0000=725,000\)
Interest and
世incal chargen 1.316.470 1.315.391 \{2.421] 1.331.25
20t-al
axpendituxes 2.176 .145 2.169.400 3.377 2.193.742
BXCR日R OP REYENDES
GYRR BXPRNDTCDRE8
PTAD BALABCES,
1.152 .5491 .151 .938 (6111) 1,035.051
CJMD BALABCZ ending
```

The secompanying noten are an integral part of this ststenent,

## CBRITAL RRDTECFS EUKDS

## COMZInEsMCY Jump

The Contingendy Fund aooounts for finanoial resouroee to be used for the renowation of major oapithl faoilitios.

The Capital Irprovement Fund acooanta for oonstruotion and ixproverent of mehoal facilitina fron a gemaral obligntion bond inaue.

# 目R8T BRCTOH SOU日R PZKLSH SCHOOL BONRD <br> PCRE NTTRW，TOUISGTAMA <br> CAVTTRL PROMECTS TLSDS <br> GOMTSTMTH：Rathbuct BakEx <br> TDIE 30． 1996 <br>  

| A8SPRTE | CSERETMGMECX | CXPITAL <br>  | Trant |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | $1396^{\text {Jow }}$ | ${ }^{30 \%} 1995$ |
|  | s 131，412 | 8850,958 | 8 982，370 | 85，272，307 |
| Truestmants． st cost | S，450，050 |  | 5，450，009 | 5，025，009 |
| Beceivablea Intereat Dthor | 295，465 |  | 295，465 | $\begin{array}{r} 243,617 \\ 3,164 \\ \hline \end{array}$ |
| 星去al areete | 5.876 .827 | 850， 25 娄 | 6，22\％，1325 |  |
| LTABILITXES NND FUND BquITE <br>  |  |  |  |  |
| Contraots payable |  | \％300，726 | \＄360，726 | \＄90，173 |
| Retaitrage pryable bae to ocher fued | 3 266，259 | 192，628 | $\begin{array}{r}192,628 \\ 266,759 \\ \hline\end{array}$ | $\begin{array}{r}95,295 \\ 197,147 \\ \hline\end{array}$ |
| Total 2babuities | 265.750 | 423，354 | 360.104 | 262．821 |
| Fund Pour mi |  |  |  |  |
| Pand balanees |  |  |  |  |
| Hnrenerved－ undesignated | 5，610，222 | 387.604 | 5.263 .731 | 10．261．267 |
| 5otal <br> Liablifitisx and fured |  |  |  |  |
| espity | $3.876,877$ | 850.958 | 6，222，835 | 10，5－4，，ada |

The aooompanylig notev are an integral part of thin etstenent，


7072t.


## REVEMTES

Local sobrees
Interest earninge
Dther

Total reyembe


Suppart marvionn
Optrokal mdrinietration
Fanilities aogaisition
and comatruction

| Conatruction contracta Profebsional eexviees | $\begin{array}{r} 3,986,366 \\ 282,975 \end{array}$ | $\begin{array}{r} 3,981,366 \\ 282,935 \end{array}$ | $\begin{array}{r} 3,706,8185 \\ 269,301 \end{array}$ |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| Ergaipmont and |  |  |  |
| Yazniture | 291, 212 | 290, 232 | 109.581. |
| Toten 1 expenditures | 4.570.972 | 4,570,973 | 5,086.332 |



CRHER FXNANETNO POU日CES 1HSES

Oporating Eranimfer in
[out]
General fund $\quad(256.2501$ (255,243)
 REYRN:IR 8 CNBR BXPERNT TUREG SND CTIIRR.ETNANGTNG 1548

## WRES BMTON ROUGE PRRLSH ECHOOL BONRD PCAE AL-EM, LCuTg183   CHances If rusp mawsyan YRAR EMDED JUME 39. 1996 (Contimeed)

ToTa,
CRPITAL JUKS 19 .
Fund Radances, beginning


Remidual equity
transfer in (out)
Debt service funds $\quad 41,487 \quad 41,487$
EU木D Ha工swces. esding

$$
5,512,127 \quad 352,664=5,962,231,10,161,267
$$

##  ZORT AITEM, LOOTSTAKA GAPITAL RWOLECTE KUHD: COncilagency Fosio CDARABETTVE TALANCE SHAHISE JUNE 36, 1996 BND JUKE 30,1995

| as882\% | गUn\% 36. |  |
| :---: | :---: | :---: |
|  |  |  |
| Cash | 5, 131,412 | \$ 325,712 |
| Investwents, at soat | 5,450,000 | 5,025,000 |
| Recaivables |  |  |
| Intereat Other | 295,465 | $\begin{array}{r} 243,617 \\ 3,164 \end{array}$ |
| Tatal ansetn | 5,1076.977 | 5,597.497 |
| LIABHLTEAR NAO EUNO FOULET |  |  |
| ITan土LTXTS Due te othex fund |  |  |
| Due te other tund | $5 \quad 266,720$ | 5.197 .347 |
| PuNO FCOMTY |  |  |
| Fund balanean |  |  |
| Onvenerved-undeaignated | 5,610,127 | ,5,40.2. 146 |
| Total 1iahsiditien and fund egrity | 5.876 .877 | 5,597,493 |

The aooospanying moten are an intagzal part of thim stetement.

> WRE7 BATOM POUGE PRRTAH SCHOCL FOMRD
> PCKF ALSEA, LOUIF1BMA
> CAPITAL PMOTECIS FUNDE
> COMTEMGRMCY FUND

> YEAS ENDED JUNE 30, 1996
> MITB COKGPRBTXYR AGTURT AMDUERS PCR TRAR BNDED JONE 30.1995

|  |  | YEAR ENDED J | $\begin{aligned} & \text { Juge } \\ & 906 \\ & \hline 90 \end{aligned}$ | 1995 |
| :---: | :---: | :---: | :---: | :---: |
|  | Bupge? | McTunL | VARTAWCE- PAVOKAHLE GWNEAVORMBLR | Acrima |
| REVIRUES |  |  |  |  |
| Lecal moareas |  |  |  |  |
| Iatereet eaxaingo Other | $\begin{array}{r} 321,000 \\ 141,200 \end{array}$ | $\begin{array}{r} 321,527 \\ 155,204 \end{array}$ | $\begin{array}{r} 527 \\ 8 \\ \hline \end{array}$ | $\begin{array}{r} 275,340 \\ 8,555 \end{array}$ |
| Toral revemen | 462.200 | 476.731 | 14,531 | 280, 896 |
| EXFEmDITURES |  |  |  |  |
| Bupport pervioag |  |  |  |  |
| Geperal administration |  |  |  | 1.095 |
| Total extendi- |  |  |  |  |
| EXCES5 DF REVEAKARS |  |  |  |  |
| COER EXPKNDITURES | 462,200 | 476,731 | 14,531 | 279,891 |
| gTher FThgwcikg |  |  |  |  |
|  |  |  |  |  |
| Operatimg Erana= |  |  |  |  |
| Generas fued | 1266.750] | (266.750) | -0- | [235, 453) |
|  |  |  |  |  |
| GUER EXPLYDDTXIRES |  |  |  |  |
| AHP CrIER |  |  |  |  |
|  | 195,450 | 269,981 | 24,531 | 24,340 |
| YUMR MALARCES, |  |  |  |  |
| begimniny | 5,508,226 | 5,400,146 | [128,080) | 5,375.793 |
| YOMP RBLANCES. |  |  |  |  |
| ending | 2, 303.476 | 5,510,127 | [91.542) | 5,400, 145 |

Thie accompanying motan are an integral part of thio statenent.

#  PDRE ATTMM, TOMTETAMS CAPTTAL PRAJPETS PRSRE CARIRAL IMRACNXMEMT FUNR CCMPADRTTVE SALFMCE STEETS  



## LTABLWITIB ARD FUED BOUTY

## LIARELITIES Contraetg payable Retainage payable

\$ 300,726 \$ 90,179
192,62 $\quad 25,295$
493,34 105,474

TUAD EqUITE
rand balancea

| Unreberved - undenSgnated | 357.604 | 4.761.121 |
| :---: | :---: | :---: |
| Total Idabilities and fund equity | 350,958 | 4,246.595 |

WRET BXIOM ROGSR PABT8H SCHOOL H0AND<br>FORT ALLEH, LOTIBIMIS<br>CADITAL RROJILT: VMFS<br><br>  <br>

|  | $\begin{aligned} & \text { YENK EMDED Junk } 30 \\ & 1996 \\ & \end{aligned}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Ropgat | HETMA |  | nctuat |
|  |  |  |  |  |
| 10001 mources |  |  |  |  |
| Interest earningo | \$ 68,050 | 5125.065 | 5 57.219 | 5 232, 361 |
| EXREMDITURES |  |  |  |  |
| Vacilitisa acguiastion and |  |  |  |  |
| construction |  |  |  |  |
| Conatruetion |  |  |  |  |
| Profespional 4,200,000 3,960,364 211,634 5,706,685 |  |  |  |  |
| nurvicen | 322,000 | 282,975 | 39,025 | 269,301 |
|  |  |  |  |  |
| Total |  |  |  |  |
| BxCEs8 (08Ftetefect |  |  |  |  |
| EXPEvoLTusze | (4, 771, 450) | (4, 445,004) | 326,446 | $(5,852,476)$ |
| ETMA BALAMCES. |  |  |  |  |
| Heridual equity |  |  |  |  |
| trahafer in (out) |  |  |  |  |
| Dobt servioe fundar | -D- | 41.487 | 41.482 |  |
| Vund matamces. |  |  |  |  |
| emaling | 67. 897 | 357,604 | 293.202 | 4.761.121 |

The aooonpanying notum arn an integral part of this atatement.

## EIDUCTARY FUND gYPE

## 8CBCOL ACSTVIT Mastect Pume

The School Nativity hgoncy Fund acoountes for monies generated by the individual sohool and organisatione withim the mechoola af the parish. While the sobool sotivity aooounts are ander the supervisiod of the mehool board, they helong to the individusl ophools or their otudent bodies and are not available for use by the nehoal board.

#  <br> RCOR BL工"M. LOUISIRAK <br>  <br>  YEAK VMOED JHEE 30.1996 

| 8cragr |  | 2DDITICSE | Depucitoge | $\frac{\text { BLDALCE }}{\text { JOME } 30_{7}}$ |
| :---: | :---: | :---: | :---: | :---: |
| Rrasiy Elementary | \$ 28,046 | 5 46,314 | \$ 37,392 | \$ 56,965 |
| Erualy High | 40,506 | 207,272 | 210,872 | 36,906 |
| Brusly midale | 57.393 | 38, 193 | 53,546 | 42,069 |
| Chanberlin Elenestary | 1,806 | 15,218 | 11,230 | 5,094 |
| Cohn Blewentary | 3,287 | 28,962 | 27,890 | 4,293 |
| Devali Middle | 8,128 | 37,157 | 37,534 | 7,751 |
| Lakeville Oppwr |  |  |  |  |
| Blesentary | 0 | 54,421 | 34,097 | 20,418 |
| Prort Allen Elenentary | 11,653 | 23,982 | 22,236 | 13,399 |
| Part Allan nigh | 21,726 | 193,457 | 192,132 | 23,051 |
| Tort Allun Middie | 19,265 | 13,193 | 17,129 | 6,329 |
| Fobational Ekills Center | 325 | 6.972 | 3.778 | 669 |
| Totsis | 101. 185 | 662.181 | 548,483 | 146.884 |

# MEST HA5OY BDOGR RARISTl FCBCOK BOAED  <br>  YEAR EFDEC 2LIBR 30 , 1995 

C. A. Altazan, Je., Prealdant ..... 510,800
R. Tyla Ardoin ..... 9,709
Lacsias W. Boudreaux ..... 9,700
Cynthin M. Crochnt ..... 9,700
E11Le J. Gsuthyer ..... 9,600
Anderwen Johnaon ..... B,099
Funfoe Johnsen ..... 1,600
Ronald P: Leblame ..... 5,709
Milfrad C. Leininger ..... 4,000
Belen Leininger ..... 5, 60d
Paul. C. Fattan, Sis. ..... 9,700
Atley D. Walkex ..... 9. 700
Tetal ..... 92.

Went Baten Rouge Pariah Sehool Maard Port Allen, Loulsiana

We bave sodited the qeneral purpose finameial etatamnts and the corbining and individusi fond and soopunt group Einamelal alateannta of Hant Haton Dodage pariah School Bosrd, Port Nllen, Loaiolama as of and for the yoar ended Juna 30, 1396, snd have issued our roport thereon dated December 10, 1996. Thean financial otatements are the respomsibility of Best Baton Houge Parlsh Bebool Hoard, Port N11en Loulaiana'm manngenent, Orar respomsibility is to exprese ais opiniba of Lhoue Einameial atatermentn based on cur sodit.

We oonduoted our budit in acoordance with genurally aconpted auditing atandarde, Govemprent A Bidting Standarde, iwwad by the Comptrollar Cenural of tha United Staten, and the provielons of office of Managemant and badget cireular A-12B, "Rodita of state and Looal Gowernmente." Those otamdarde and OMB Cirevalat $A=128$ require that we plan and perforn then audit to ohtain roasoasble asarance about whether the Einameinl otatenents are free of mutarial misetatensnt. An audit inelvden exnaining, on a teat basis, evidenee apporting the anounta and diselomares in the finamoial atatacente. As andit also inolvdes ajwalaing tha secounting prinoiples uoed and oignlificant eativatem rasde by nanagewent, as swell as evalualimg the owarall fimancial ntatement presentation. Ma beliava that oar awdit provided a reheosable basia tar our opdnion.

Sut audit was aade for the purpose of forniby an opinion on the qeearsi purpoee finameial statamate taken an a wholn and on the ooebining and individisel fund find aooount group fineneial ataturnante of Elest Bston Roupe Mariah School Maard, Dort Allem, Loaisiana, taken as a vhale. Tha aoocopanying Bchedule of Yedaral Yinanolal hssistanoe Ls presented far purposea of additional analyois and ia mot $a$ regaired part of the Eimancial wtatoments. The infornation in that schedule has been subjeoted to the wuditing prosedures applied in the audit of the ganernal puxpose, oombiniby, and individanal innd and acoognt group finanelial utalwinnta and, in our opleion, is fairiy presented in mil material reapeeta in ralation to the finamelal biataranta of each of the reopootive individual funds and aoooant groupo taken as a whole.

[^1]
FOLET ALKEM, WOUR TANA
SCHEmuLE OP FRDRPAL FTKANCIAL AESLBTANGCE

FEDERAL, GRAHTOR/


Thitad Btatere Peportrent of Agriculture
Pheged throogh Iovinisna Departant of Agrioulture Food Diatributian
10.550 \& 95,043

## Famaed throogh Loudaisna Dapartwent of Edueation Echael Breaktest Progren <br> $10.553 \quad 261.530$ <br> Mational gchool tumeh Irogran Sumanr Food Servioe Prograx for Childrea  10.555* 703,263 <br> 10.559 | 晅. 605 |
| ---: |
| -1.146 .681 |

## Whitei Statos Drpastrant of Lakex

Paseed through Loulsiana Departerent of Labor Job Trainies Paxtsership hot
17.250
9.600

Unitod statele pepattrent of Bducation
Farmad through Loussiana Dopartment of sducation Adult Bduoation - State-Adniminterad masic Grant Progran

| 84.002 | 36,479 |
| :--- | ---: |
| $84.010 \%$ | 738,549 |

Improving Nrexhea'a Sohools Mot, Title I
$84.010 \%$
738,548 5peedal Silacation

Individas 1 w with Diwabliftimen Edioation 84.027
$\begin{array}{rrr}\text { Act (Part 3) } & \text { 34,027 } & 138,365 \\ \text { Bandicopped Prashool Frogkas } & 04.173 & 14,916\end{array}$
238, 345 Vocstiomsi fiducation
$\begin{array}{llll}\text { Consumer a ad Honemaker Baocation } & 84,049 & 34,492\end{array}$ Irporoving Rowerion's Schools hat, Sitla VI Eduontion for Nocnoaile Becurity mat-Title II

84, 151
25,119 Safe and Hrug-Yreet Sehoole and Combanition Act

Unknown
5,074
84.186

22,616 Gcala 2000 Bducoste Maprica ket

Irooal Irproversent Grast
84.276

168,736
Ratal Wolkel 8raten Departanen of Mduration
2.184. 344

United staten Bepartinent of vealth and Prosn Secvicna
Daswad Zhrough Loulsiana Department of Nesith asd Hospitais
Hedical Assistance Provrass (Hedioaid)
Fotal axpenditures
$2,354.324$

* Major progran as defined by ORB Cirgalar A = 128.

Weat Haton Boupe Parish Sohool Board
Peat Allen, Loaisians

We hava audited ebe genexal porpoae financial etatemonta abled the conbiniad and individual fund and sopount group Iinanelal otatementa of Wedt Baton Rorage Fariuh Monrd, Fort Allen, Loulsiana as of and tor the yesr anded June 30,1996 , alld have isesed cur report therson dated necember 10 , 1996 .

We have conducted ouy abalt in acoordanoe with qeoersliy acoupted auditimg atandarda and goverment, Auditing fitandsade, iamaed by the Comptroller Goneral of the Dmited stntex. Thowe standards requixe that we plan and parforn the audit to obtain reasonsble asparanos shout whether the finameial etatements are free of asterial ziantatemat.

The nanagesent of Wont Reton Nouqa Pazial School Boakd, Port kllenp looiaisna, in reaponaibie for establishiog and maintsining an intarnal contral strwoture. In fulfilisng this reaponsibility, entivates and jodgoents by nanngenent are requirnd to aasaze the axpocted bonefits and related goata of intarnal coetral atroeture polioies and procedaran. The sbjectives of an iaternal oontrol structare are to provide
 safeguazded sgolinst loss fron unantharized usa or dispoaition, albll that tranmations arin axneuted in aceosdance with managenent's suthorisation and zepordiad propurly to persit the preparation of innangial atataments in accosdanoe with gemerslly aooegted wocounting peizciplaa. Becavase of inherent ifnithtions in any internal control atrueture, errori or irregalaritioz may nevertheleas oecur and not be deteoted, Also, projaction of any evaliation of the struoture to future paziode in subjeat to the risk that policies and procedurea aay becura inadequate becanoe of changes in comditiona or that the degrae of eumplianoe vith the polideiea or procenduras may deteriorate.
In plaming and perforning our audit of the genuzal purpone finabolal ntatexants and the cosibining and individan fund and accoont group fimancial mtaveranta of Keat Saton Boupe Pardsh sohool Board, Port Allen, Loulsiana, for the year ended Jume 30, 1996, we obtained an underetandieg of the intarnal contral atructure. With roupect to the intarnal control atruoture, we obtained an understanding of the denign of relevant polioles and prooedures and whether they have been placed is operation, aod wo nswessed comtrol tiak in asder to deternine our auditimg procedures for the prarpoue of exprexaling our opinion on the general parpoae finanoial statemats and the cowbining and individaal. fund and aocount aroup finanolal atatements and not to provide an opinion on the isternal control atructare. Acrordingly, wio do not expreas buch an opinion.

Des conaideration of the inturnal pontrol etracture vould not beconamarily diwelede all mattexs in the isternal control utructure that night be naterlal weaknesaes onder standards establiabed by the maerican Inatituts of Certifind Publise Amecantanta. A materisl weakneso is a condition in which the dasign or operation of one or more of the intarnal eontrol struetare alenenta doun not redacn to a ralativaly low level the risk that errore or irxegolarities in anomite that would be nsturisi in relation to the genural parpose tinanoisi statonents being dudited ray oeeur and not be detweted vithin a timely poriod by
 Ue noted no mattera involving the internal control strueture and Its opurationn that vi conaidur to bu zatarisi wasnesees sa defined sbove.

This report is intended for the infornation of raltagerent, the state of Ioainiann Legialative Fuditor, and all othex spplisonble governaental agunches from whleh fodezal ininaselal aasintance was raceived, However, this roport is a natter of pablic reeerd, and lea diatribution in mot 1.inited.

Whure vere no conenenta relatad to tha intermal control atrocture noted in the sodit for the year ended June $80,1995$.
Baton kouge, Louisiana
Decrurber io, 1996

Heat Baton Houge Parish Sohool Board Port Kllem. Louseiana

We have auditad the general prarpose financial statetsente abal the ectabinimg and individual fusd and acoount group finanolal stateoonts of Wedt Baton Rouge Parish Bohool Boscd, Port Kilnn, Louisiana an of and for the year ended Juna 30,1996 , and have iasued our repare theveon dated Decmaber 10, 1996. Ne have alao audited the oompliance of Weat Baton Bowge Parish Sohool Board, Port Allen, Lauisisna with raguirementa applicable to sajor eaderal fimancial absiatanee prograns and have ianesd our report thereen dated Deetriber $10,1996$.

We conduoted our audita in aooondanoe with genersily aogepted auditing atandards; Government Baditing Standands. inaused by the Comptrollex Gemeral af tha Unifed States; and Offiee of Masaperent Buajet (COMB) Clroular A-12B, "hodits of State and Locnl Governmenta." Thame standards and CQn Circular A-120 require that we plas and porforn the audit to obtain reanonabla amaatance about whether the finameial geateresta are free of saterial Blastatemont and about whether West Baton Rouge Pariah Sohool Board, Fort Alien, Touisisnn, oopelied with lave snd regalations, nonecpplisnes with which would be matincial to a mafor federal finabeial asoilatanee progran.

In planning and perforning our audite for the yeax exded June 30, 1996 , we oonsidered the intarnal control ntructure of Weat Raton Mouge Patinh School Doard, Poat hllem, Loulaiana in axder to deterwine our auditing procenduren for the purpoae of expazasing our opinions on the general purpose Inameial statements and the combinisg and individual fund and acopunt group finarcial atatemente of Wal Maton Rouqe Pariah School Board, Fort Allef, Loaimiand, asd oe ita ecopliance with requiresenta applieable to asjor prograns, and to report on the internsl oontrol atrocture in aocordance vith CMB Circuise $8-126$. This report oddrenmen cur canalderation of internal contral ntructare policien and proceduren relevant te eoaplianoe uith requireaents applioable to federal finamoial assistanoe proqians, We have nddresped internal control polioiea and procedarna relevant to our avolit of the gemeral parpoan finsneial otatenente, ahd the coobinime and individual fund and aceoant groug finanosal st-atenents in s sepsrate report dated Deceaber 10, 1996.

The managesent of Best Baton Houge Marisk sohool Board, Fort Allenf Ioniaism is reaponaibie for establishing and raistsinimg an internal control itrueture. In falfililing this reaponsibility, estinates and jodgrenta by nanagenent are kequired to aasesse the expected binafite and related ooets of internal oontrol stroeture polioles and procedares. The abjectives of an internal pontrol etructare are to provide Banagenent with reasobable, but net abwolute, asauranee that asneta are esfequarded against loss feon unauthorieed use or diepouition, that transactions are exeouted in acoordance with wanagerent's anthorizatica and saconded proparly to permit the preparation of innanoial etatesents

In mocordance with generally mocepted aceounting peineiplee, and that the faderal finnnelal asaistance prograno are monagod in oooplianoe with applicable lase oEd requiations. Beosuse of inherent inedtations in any internal control structure, wraos, irragalaritien, of instances of noncomplisnee may nuvertheleas cocur and not be deteoted. Mlso, projection of any ovaluation of the structure to futare pericaln in subject to the ximk that procendures may beccom inadequate because of ehanges In conditions or that tha effectiveness of the design and operation of poliches and procedures nay deteriornte.

Por the puxpooe of this report, wo have elaanified the aignificant internal control atracture palicien snd procedures uned in adninialering Eaderal Einancial avsiataboe programe in the following ontegories

Acoonnting montrolaz
Cazh
Perunues, Recelvabled and Beoelpta
Expenditares for Gocds and 5ervices and
Aooounts Payabla
Payrall
Property and edaipment
Adminiatrative eontrola: Folitioal ootivity
CIVII righte
Cash zanagaweet Federal Einamelal reporta Traliract ecat allocatian Drag-free Workplace mot Trpes of sexvioes Ei.igibility llepurting

For all of the internal onntral stracture categorien 1 isted ahowe, wo obtained an underatanding of the deaign of relevant polician apd proceadaran and detarnised whuther they have been plaeed in operation, and we agsessed control risk.

Daring the yaar anded June 30, 1996, Mant Baton Noage Tariah Seheel Board, Fort Alles, Lonimiasa expended 61 percent of iti total federal finameisl bsesistance under major federal finanolal assistanoe prograns.

We porformad teate of contrala, sh required by ons circalar A-12E, to ewaluate the eifectiveneas of the design and operation of internal control structrere polisies and prooedares that we ocosidexed relevant ta preventing af detenting raterisl nonoorplisnoe vith epeoific requirevents, qeberal zequitersenta, and zequireasanta qoverning elaina for advasoes and reisburbewents that are applicable to eseh of Weat Daton Bouge Parish School Mosrd, Port Allea, Loulainna's minjor federal innancial humiatanee prograna, which ara idontified in the anocopenying Sohedule of Fodersl PLnanoial Assiatamoe, Oar procedures vere lanu in soope than wold be pevessary to render an opinion on these interiall oontrol itracture polician and procodures. focordingtyp we do not express owoh an opinion.

Our oonajalezation of the intsras contral atractura polician and proondures uned in hdmisisterimy fedaral inabeial besietance would not necemarily dianlose all matters in the intermal control stragture that
 Inatitute of Cextifised Public Mccountante. A naterial weakneaz is a reportable coondition in which the design operation of one or more of thu internal contarol strooture eleaents dobs pot reduce to a relatively law lavel the riak that monoomplisnoe with lave snd regulations that would be aakerial to a fedaral financial assistance progran may oceur and not be deteoted uithin a einaly period by exployees in the norasi esures of perforaing thoic asalgned fubetions. We noted no nattera Imwolviley tha intaranl control stryotore and ita operations that we oonsideced to be saterial weaknerpme as defimed above.

Thia report is intended for the inforaation of nonsogeneer, the state of Louiniana Lagialative Auditor, snd all other applianble gorermenstal agebeles from which federal finamelal amelatance was received. Mowevor, thia report is a natter of pablic record, and its distribution ie not iisited.

There wore no ecomanta related to tha intermal eoatral atruatura noted in the audit for the year ended Juse $30,1995$.

[^2]Weat Baten Rouge Maris) Sehool Board
Part Allen, Loulesana

Me have sudited the general gurpooe finamoial etstenents and the oorbining and individusi fond and acoopnt group finaneial ataternates of Hest Baton Rouge, Dariah Fichonl Doard, Dort Allea, Loulslana as of and for the year naded June 30,1996 , ald bave issued oar report thereon dated persanhery $10,1996$.

He oonduoted oux audit in soonodamon with genemally woeepted auditing atandazda and govezpont auditing Btandardes 1asued by the Conptrolier General of the United Btates. Thobe etandsrds recgaire that wo plan and perfors the audit to obtain reamonsbla aswazance about whether the innancial ntaternnta are frem of material misetatement.

Conplianoe uith laus, regulationa, oontracta and granta applicable to Weat Daton Buuge Fariah Sehoal Hoard, Fort Allen, Louisiana is the reaponaibility of West Baton Nooge Parish Sohool Board, Fort Allan, Loulsians's nenagesent. As part of obtaining roasonable sauurance about whether the financial atatementa are free of material miootatensat, wo perforeed teats of west Batoes Nogge Parish gahool Moard, Port Alian, lominians's compliance with anrtain provielona of laws, Regulationg, eontracta and grante. However, the objeotive of our nudit was not to provide an owerall opinion on owerall complianoe with wuch provisiona. Acoordingly, we to not expreas wach am opinion.

The repults of our tents disclosed no Instances of nonompplisnoe that are required to be reportwd under Gocrecrosat Abdibing BEandardat.

This report is intended for the infornation of managmannt, the state of Tosisiann Iegialative Naditor, and all othex appliemble guvermanental agencian froa which fedural financhal aushetance whs reoeived. Bowever, this report ia a natter of publie recoud, and ita diatribution is mot ismited.

There were no inatanced of nonccepliance noted in the audit for the yesr ended June 30, 1995.

Baton Nouge, Loulsiana
Decumber 10, 1996

## Dyen 4 Vickern

imit i veroneme, pre paris
Most Buton Rooge Parinh Bohosi Ansid
Fart RaLen, Iouiazand

We have audited the genersl purpone tinancisl otatements and the combining and individual fund and mocount gromp financial ntatementa of Went Baton soroge Pariah sclobol Board, Pert Kllesh, Lowialasa az of and for the year ended Jane 30, 1756, and have ingzed our report thereose datad Deemerber 10, 1996.

We bove $\quad 150$ sodited West Baton Rouge Parish Echool Board, Port Allen, Couiniana'n compliance with the reguirepenta gowerning typea of aervicea allawed or thallowed; eligibiliky; reporting; and eleifa for advencea and rejwhursonents that are applieabie to enoh of Lte major federal financial sobistance progrena, which are identified in thw woocopanying gehedule of Federal Finanelal Aasistance, for the yoar ended Jume 30, 1996. The managesent of West Baton Bowpe Faxish Bchool Board, Fort Allen, Louisisna in reaponsible for Mest Baton Rouge Pariah Sohool Hoard, Port Kllen, Lovainiama' oomplianou sith thoas reguiremanta - Our responsibility is to express an opinion on eomplianoe with thoae reguirempents based on our sudit.

We confueted our audit of eongliance rith thone requirumants in acoordance with generally acoepted auditing standards) Gowernesnt Juditisg Bthodaris. $i$ soued by the comptrollex beneral of the Stited stater, and coan circalar ho12a. "Ruditx of Stata snd local Gayernaenta". Thase atandards and OMB Cixomalar A-128 regulie that we plan and perforn the audit ta obtala reasonable seuuramoe about vhather naterial nowoompliance with the requireasnts referred to abowe ooourred. As audit imoludes axanining, on s teat basis, evidence aborat Went Baton Howgu Fariah Schcol Moard, Fort AlleD, Loussiana's oopplisnce with thoae reguiresents, He believe that our audit prowides a reasomable bamia for our opinion.

In our opinion, Hest Baton Booge Parish Behool Board, Faze Allen, Lomisians, oonplied in all naterial respocts, with the reguiresenta qowarning types of sexvions nilowed or unallowed eligibility reporting: and elaira for advancea and reimburamanta that ara appligable to each of its najor federal ilnamoial asaletance prograna for the year ended June 30,1996 ,


#### Abstract

This roport in intended for the information of managenent, the state of Louisians Lejislative koditer, and all other applicable governmontal agenciea frcm which federal tinanoial aboistanoe was recolvod. However, blise report iu a mater of pubila recood and its dietribution is not 1inited.


There bure no inatanass of monoonplianoe noted in the audit fer the year enied June $36,1995$.

Matan Noaqe, Louiaiana
Decorbex 10 , 1996
buy dos mene let
Pivel ar rep lice elval
 rese vilas sia docio

Mant Daten Mouge Parish School Board Fort Nilns, Loussiana

We have sudited the genaral parpone finaneial itetenente and the combining and individaul fund and account group flmanoial atatenents of Munt llaton Mouge Varish \&ohool Board, Fort Nilen, Louisisna no of and for the yoar ended June 30,1996 , and have iasued our report thereon dated Deocesber 10, 1996.

末e have applied procedares to tent Mest Batan Boaqn Pariah Schoal Board, Port Allen, Lousmiana's compllamoe with tho followisg reguirements applicabla to ita federal inabelal asaletance prograsa which are identified is the Sohedale of Federal Fimmoial hsaistance, tor the yeur ended Jume 30 , 1995:

Dolitical activitian
Clvil righte
Cash manaqment
Federal financial reports Indireet oost allooation Drup-free Workplaoe Act

Our procedares were 1 faited to the applicoble proceduras demoribed in the office of Msnagement and Budget'n "Compliance Supplemant for Single Audita of 5 tate and Iocal Gevernanents. Cur prooedures were aubetantially less in acope than an audit, the objective of which ia the axprammion of an opinioe on Nest Batoa Nooge Parish Sohool Board, Port Alien, Lovislann's oonplianoe slth the requixesenta Iisted in the preceding paragraph. Rooordingly, we do not express auch an opinion.

Mith rapect to the itara tested, the resalte of those proosdures dibolosed no material instanoes of monoorplisnoe vith the raquirammata Iisted in the aecond paragraph of thim repart. With respect to iteme bot tarked, wothing cand to our atteation that owaeed as to believe that Wost Bato Boupe Parish Sohool Board, Fort Allon, Ioaisians had not ocrpiled, in ali materisi reapecta, with thoae regrirensutat Alao, tha ranulte of aur proesedurea did not diacleae any imaterial ingtanoes of moneceplianoe with those reguirements.

Thia repart is intrnded for the information of ramegerenst, the gtate of Louiaisna Leglislative maditer, all all other govexnaental ageroiea froen whioh federal assistance was reoelved. However, this report is a matter of pablia rocord and itn distribution ia mot linited.

There were mo instances of notocopliamoe noted in our audit for the year ended June 30, 1995.
Haton nouqu, Lominiana
Decenber 10, 1996 $\quad$ Bye 4 Hedrean

Went Baton Naugu Pariah Sehool Hoard
port Allen, Loulisiana

We have aodited the qeaseral puxpowe finaroial atateranta and the oowbining and individual fand and soogont group inanoial statements of Rest Haton Douge Pariah Sphoal Masard, Port Nlien, Lariaians an of and for the year suded Juna 30,1996 , and have Lasusd our report thereme dated Decender 10, 1996.

In comnection with oxar audit of the general purpoee finwnial atatements and the oombining and individanal fund and acoount group finaneial statements of Weot Baton Bouge Parlsh School Board, Port Allea, Lrouisisna and with our oonsiderntion of Weat Baton Roage Pariah Bohool Donxd, DoFt allen, Louisisna's internal comtrol ntructars uned to admimieter federal financial aselstance programa, an required by office of Hanagement and Bodget (OHB) Ciromlar $A-128$, thudits of state and toocal Cockernmantn", wo selncted cortain transactions applieable to sertaln monajofor federal Einancial awaiatanos prograan for the year ended Jwne 30, 1596. Aa required hy GMB Clroalar A-12B, we have performed avditing prooedures to test oomplismoe uith the requirements govizning types of zervices allowed of manllowed snd sligibility that are applicahle to thow transwetions, Dar procedarea unre subatantially less In seope than an audit, the objective of which is the expresaion of an opimion on Wast Baton Barage Parish Sohnol Board, Part R11es, Louiaiana's ecopllanee with theae reguizementa. Noeerdingly, we do not expreas wuch an opinion.

With reapeot to the itena tested, the resalta of thowe procedures dinclonnd no naterial instanops of monoopplismoe ulth the requirevents liated in the praceding paragraph. With raapect to iteminot tested, bothing cane to our attention that oaneod us to belierve that Most Baton Rouge Farinh Smhoal Doard, Port Allen, Ioalaiana had not coaplied, In all satexial respecta, with those reguirumanta. Also, the reaults of ove prooedures did not diooloed asy imaterial inetanese of moncorpliamos with those requivewents.

This report is letended for the infornation of managenent, the state of Looisiana Legislative Muditox, and all other governmental agemeina froa which Eaderal asaistwnee was received. Rowever, this report is a matter of publie record and its dintribution in not lisited.

There were no instanoes of nonocopliance noted in the audit fer the year anded June 30 , 1235.

Baton Roage, Leuiniana Devenlser 10, 1996

Agen a Ahedrewi


[^0]:    Dyen \& Vacherant

[^1]:    Datom Rouge, Lopassianat beeanbur 10, 1926

    Dyen 4 buchrow

[^2]:    naton Rouge, Ioraialana Decenber 10,1996
    Dyen a Werladue

