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December 11, 1997

HEB RICHARD PARISH SCHOOL BOARD
Baldwin, Louisiana

I have completed my audit of your 1997 general-purpose financial statements and have issued my report thereon dated December 1, 1997.

During my audit I noted matters that did not, in my opinion, warrant inclusion in my audit report. However, they are management letter items.

System of Internal Controls

- 1) Central Office: I found no weaknesses in your internal control system as it pertains to the Central Office and its operations. In fact, I found that in some areas noteworthy improvements had been made since my last report. These are:
 - a. Internal Controls over the payroll system. A complaint alleging an under payment of salary subsequently proved to be unsubstantiated and your Internal Control System caused it to be unsubstantiated. I found that the payroll check was following stated procedures, therefore, no under payment existed.
 - b. Internal Controls over the warehouse. At June 30, 1997 I could report a major improvement in the security over your warehouse. Now the door remains closed and is controlled by a remote control device that means the door remains locked when no one is in the warehouse. Access doors are also locked and access is limited as it should be. This limits the possibility that unauthorized persons will enter and leave with supplies and equipment without proper authorization.
- 2) Internal Controls at the schools have improved. Security of the School Activity Fund is poor and that could have caused a misappropriation of assets. I noted that the security in this area has now been improved.

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BEAUREGARD PARISH SCHOOL BOARD
FINANCIAL REPORT
For the Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the auditor, or reviewed, certified and either incorporated into public records. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: JAN 2 1 1998

ALLEN PARISH SHERIFF

Shreveport, Louisiana

Independent Auditor's Report
on Internal Control Structure,
June 30, 1997

In planning and performing my audit of the general purpose financial statements of the Allen Parish Sheriff for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My 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 reportable condition in which the design or operation of one or more of the specific 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. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the information of the Allen Parish Sheriff, management of the sheriff, and interested federal and state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
November 7, 1997

This report is intended for the information of the Board Members and Management and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Clayton O. Everhart

December 1, 1997

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**Independent Auditor's Report on Compliance With Specific
Requirements Applicable to Non-Major Program Transactions**

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

I have audited the general purposes financial statements of the Beauregard Parish School Board as of and for the year ended June 30, 1996, and have issued my report thereon dated December 1, 1997.

In connection with my audit of the general purpose financial statements of the Beauregard Parish School Board, and with my consideration of the Board's internal control structure used to administer federal programs, as required by the Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Nonprofit Institutions," I selected certain transactions applicable to certain non-major federal programs for the year ended June 30, 1997. As required by OMB Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; and reimbursements; and amounts claimed or used for matching that are applicable to those transactions. My procedures were substantially less in scope than that of an audit, the objective of which is the expression of an opinion on the Jefferson Davis Council on Aging, Inc.'s compliance with these requirements. Accordingly, I 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 requirement listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the Board had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board, management and Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Alan O. Everhart

December 5, 1997.

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**Independent Auditor's Compliance With Specific
Requirements Applicable to Major Programs**

BEAUREGARD PARISH SCHOOL BOARD
De Ridder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish School Board as of and for the year ended June 30, 1997, and have issued my report thereon dated December 1, 1997.

I have also audited the Board's, compliance with the requirements governing types of services allowed or unallowed; eligibility; matching; level of effort; claims for reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal program(s), which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1997. The management of the Board, is responsible for the Board's, compliance with those requirements. My responsibility is to express an opinion on compliance with those requirements based on my audit.

I conducted my 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 Office of Management and Budget (OMB) Circular A-133, "Audits of State, Local Governments and Nonprofit Institutions." Those standards and OMB Circular A-133 require that I 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 the Jefferson Davis Council on Aging, Inc's, compliance with those requirements. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Board, complied, in all material respects, with the special requirements referred to in the second paragraph that are applicable to each of its major federal award program(s) for the year ended June 30, 1997.

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**Independent Auditor's Report on Compliance With the General
Requirements Applicable to Federal Awards Programs**

**Bourgeois Parish School Board
DeFidder, Louisiana**

I have audited the general-purpose financial statements of the Bourgeois Parish School Board as and for for the year ended September 30, 1996, and have issued my report thereon dated December 1, 1997.

I have applied procedures to test the Board's compliance with the following requirement applicable to its federal programs, which are identified in the schedule of federal financial assistance, for the year ended June 30, 1997: Political activity, civil rights, cash management, federal financial reports, allowable cost/allowable principles, Drug-Free Workplace Act and administrative requirements.

My procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Audit of States, Local Governments and Nonprofit Institutions*. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the Board's compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 my attention that caused me to believe that the Board had not complied, in all material respects, with those requirements.

This report is intended for the information of the Board Members and Management and the Louisiana Legislative Auditor, however, this report is a matter of public record and its distribution is not limited.

Alan O. Sorkant
December 1, 1997

not necessarily disclose all reportable conditions that are also considered to be a material weakness as defined above. However, I believe that the reportable condition described above is a material weakness.

This report is intended for the information of the Board, management, and Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.

Alan O. Erickson
December 1, 1997

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 federal awards programs are managed in compliance with applicable laws and regulations. Because 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, I have classified the significant internal control structure policies and procedures used in administering federal programs in the following categories:

General accounting system
Receipts and revenue
Acquisition and payments

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

During the year ended June 30, 1997, the Beauregard Parish School Board expended 58 % of its total federal awards under major programs.

I 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 I considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of organization's major programs which are identified in the accompanying schedule of federal awards. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the organization's ability to administer federal awards programs in accordance with applicable laws and regulations.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would

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**Independent Auditor's Report on the Internal Control
Structure Used in Administering Federal Awards**

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

I have audited the general-purpose financial statements of the Beauregard Parish School Board, as of and for the year ended June 30, 1997, and have issued my report thereon dated December 1, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the OMB Circular A-133, "Audit of States, Local Governments and Nonprofit Organizations." Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and whether the Beauregard Parish School Board, complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1997, I considered the Beauregard Parish School Board's internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general-purpose financial statements of the Beauregard Parish School Board 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 my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs.

The management of the Beauregard Parish School Board, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates of 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,

determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure. Accordingly, I do not express such an opinion.

I noted no matters involving the internal control structure and its operations that I considered to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters involving coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the Board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general-purpose financial statements.

A material weakness is a reportable condition in which the degree of 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 amount that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions that are also considered to be material weaknesses as defined above. However, I believe the reportable condition described above is not a material weakness.

This report is intended for the information of the Board Members and Management and the Louisiana Legislative Auditor. However, this report is a matter of public record, and its distribution is not limited.



December 3, 1997

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**Independent Auditor's Report on the Internal Control Structure
Based on an Audit of Financial Statements Performed in Accordance With
Government Auditing Standards**

BEAUREGARD PARISH SCHOOL BOARD
DeFidder, Louisiana

I have audited the general-purpose financial statements of the Beauregard Parish School Board, as of and for the year ended June 30, 1997, and have issued my report thereon dated December 1, 1997.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Beauregard Parish School Board, 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 recorded 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 procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the general-purpose financial statements of the Beauregard Parish School Board for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal structure, I obtained an understanding of the design of the relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to

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**Independent Auditor's Report on Compliance Laws, Regulations, Contracts
and Grants Based on an Audit of Financial Statements Performed
in Accordance With Government Auditing Standards**

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

I have audited the general purpose financial statements of the Beauregard Parish School Board, as of and for the year ended June 30, 1997, and have issued my report thereon dated December 1, 1997.

I conducted my 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 I 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 the Beauregard Parish School Board, is the responsibility of the Board's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on overall compliance with such provisions was not the objective of my audit of the financial statements. Accordingly, I do not express such an opinion.

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

This report is intended for the information of the Board, management, and Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

Glean O. Everhart

December 1, 1997

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BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 17 - ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

and are available to pay claims and administrative costs associated with claims made by individual employees. The School Board is required to maintain the amount of \$ 200,000 on deposit to insure proper funding at all times. Interfund premiums are based primarily upon the individual funds' payroll and are reported as expenditures in the individual fund.

NOTE 14 - LITIGATION AND CLAIMS

The School Board is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the Board and legal counsel, the outcome of these lawsuits will not have a material adverse effect on the accompanying general purpose financial statements and, accordingly, no provision for losses has been recorded.

NOTE 15 - PRIOR-YEAR DEFEASANCE OF LONG-TERM DEBT

In prior years, the School Board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the School Board's financial statements.

NOTE 16 - CERTIFICATES OF INDEBTEDNESS

The following is a schedule of future minimum payments under the 1995, 1996, and 1997 notes and present value of the net minimum payments as of June 30, 1997.

Fiscal Year	Certificates
1998	\$ 437,360
1999	437,519
2000	431,550
2001	404,338
2002 and beyond	<u>2,382,073</u>
Minimum payments	4,832,790
Less: Amount representing interest	(1,821,790)
Present value of net payments	<u>\$3,011,000</u>

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

All School Board bonds outstanding at June 30, 1997, in the amount of \$7,585,000 are general obligation bonds with maturities from 1999 to 2007 and interest rates from 2.5 to 6 percent.

<u>Date</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Final Payment Due</u>	<u>Interest to Maturity</u>	<u>Outstanding Principle</u>
November 1993	\$2,775,000	2.50-4.90	2007	\$ 397,760	\$1,785,000
April 1, 1994	5,020,000	3.20-6.20	2006	1,291,085	5,899,000
Totals	\$8,295,000			\$1,388,845	\$7,585,000

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 1997, the School board has accumulated \$98,116 in the debt service funds for future debt requirements. The bonds are due as follows:

<u>Year ending June 30</u>	<u>Principle Payments</u>	<u>Interest Payments</u>	<u>Total</u>
1998	\$ 1,090,000	\$ 308,000	\$ 1,388,530
1999	925,000	303,280	1,128,280
2000 - 2006	5,560,000	1,033,050	6,713,050
Total	\$ 7,585,000	\$1,644,330	\$ 9,229,330

In accordance with Louisiana Revised Statute 39:562, The School Board is legally restricted from incurring long-term bonded debt in excess of 35 per cent of the assessed value of taxable property. At June 30, 1996, the statutory limit is \$40,885,601, and outstanding bonded debt totals \$8,920,000, an excess of \$21,965,601.

NOTE 12 - FUND EQUITY DESIGNATIONS

It is the Board's policy to reserve a portion of general fund balance for subsequent year expenditures and contingencies. These reservations were recorded in the general fund at June 30, 1997.

NOTE 13 - RISK MANAGEMENT

The School Board initiated a risk management program for workers' compensation in fiscal year 1992. Premiums are paid into an Internal Service Fund by all other funds.

BEAUREGARD PARISH SCHOOL BOARD
 Doyard, Louisiana

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 10 - CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

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

	Balance at Beginning of year	Additions	Deductions	Balance at end of year
Agency funds: School Activity Accounts	\$516,389	\$1,892,411	(\$1,900,070)	\$437,800

NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transactions for the year ended June 30, 1997:

	Lease Purchase Agreement	Bonded Debt	Compensated Absences	Certificate of Indebtedness
Beginning Balance	\$292,013	\$8,920,000	\$763,860	\$3,637,000
Additions			100,126	695,000
Deductions	(\$42,266)	(\$1,333,000)	(\$36,970)	(\$365,000)
Ending Balance	\$249,747	\$7,587,000	\$826,890	\$3,967,000

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 8 - LEASES

The School Board records items under capital leases as assets and obligations in the accompanying financial statements. The following is an analysis of the capital lease at June 30, 1997.

Type	Recorded Amount
School buses	\$ 149,755

The following is a schedule of future minimum lease payments under the capital lease and the present value of the net minimum lease payments as of June 30, 1997:

Fiscal Year	Equipment
1998	\$152,682
Net minimum lease payments	157,647
Less amount representing interest	<u>7,892</u>
Present value of net minimum lease payments	<u>\$149,755</u>

NOTE 9 - COMPENSATED ABSENCES

At June 30, 1997, employees of the School Board have accumulated and vested \$821,289 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, \$817,819 is recorded within the general long-term obligations account group.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 6 - RETIREMENT SYSTEMS (Continued)

The Systems (TRS and LSERS) do not make separate measurements of assets and pension benefit obligations for individual employees. The actuarial present value of credited projected benefits at June 30, 1996 for the Systems as a whole, determined through an actuarial valuation, the Systems' net assets available for benefits on that date (valued at cost) and the resulting unfunded pension benefits obligations were as follows:

	<u>School Teachers' Retirement System</u>	<u>Employees' Retirement System</u>
Pension Benefit Obligation		
Net Assets Available for Benefits	\$8,874,600,523	\$1,173,453,209
Unfunded (Overfunded) Pension Benefit Obligation	\$4,025,651,000	\$ (184,162,701)

The information at June 30, 1997 is the most recent information available. Ten-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the Systems' June 30, 1997 comprehensive annual financial reports.

NOTE 7 - OTHER POST - EMPLOYMENT BENEFITS

The Beaugard Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the School Board's employees become eligible for these benefits if they reach normal retirement age while working for the School Board. These benefits for retirees and similar benefits for active employees are provided through the State Employees Group Benefits Program, whose monthly premiums are paid jointly by the employee and by the School Board. The School Board recognizes the cost of providing these benefits (which includes the state's reimbursement) as an expenditure when the monthly premiums are due. The cost of retiree benefits included in these expenditures was \$284,034 for 1997.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 6 - RETIREMENT SYSTEMS (Continued)

	Employee	Employer
Louisiana Teachers Retirement System:		
Plan A	9.1%	16.3%
Regular	8.0%	16.3%
Louisiana School Employees Retirement System	6.35%	6.00%
Louisiana Parochial Employees Retirement System		
Prior to January 1, 1997	9.50%	7.25%
Effective January 1, 1997	9.50%	7.75%

The School Board's employer contribution for the TRS, 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 LSERS, 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 provisions of the Louisiana Constitution of 1974. For the year ended June 30, 1997, the current-year payroll for the School Board totaled \$19,019,376. The employer contributions and total current-year payroll of covered employees for 1997 follow:

	Regular	Plan A	LSERS	LPERS
Total Employer Contribution	2,578,569	50,367	199,008	961
Covered current-year payroll	16,038,097	306,997	2,181,369	12,600

Contributions are determined by statute.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits on a going-concern basis, assesses progress made in accumulating sufficient assets to pay benefits when due, and makes comparison among PERS and employers.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 1997

These deposits are secured from risk by \$1,000,000 of federal deposit insurance and \$7,395,388 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category #3).

NOTE 4 - INTERGOVERNMENTAL RECEIVABLES

Amounts due from other governmental units consist of receivables for reimbursement of expenditures under various programs and grants. All amounts are expected to be collected within the next twelve months.

NOTE 5 - FIXED ASSETS

The changes in general fixed assets are as follows:

	<u>Balance</u>			<u>Balance</u>
	<u>1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>1997</u>
Land	\$ 262,661	\$ 78,379		\$ 341,040
Building	35,793,252	168,067		35,961,319
Furniture & Equipment	5,049,600	669,360		5,718,960
			<u>0</u>	
Total	<u>\$41,105,513</u>	<u>\$ 905,806</u>		<u>\$42,011,423</u>

NOTE 6 - 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 lunchroom workers are members of the Louisiana Teachers Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). Board members can elect to participate in the Louisiana Parochial Employees Retirement System. Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after ten years of service. 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:

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. TOTAL COLUMNS ON COMBINED STATEMENTS

The 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, results of operations, or changes in financial position 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.

NOTE 2 - LIEVED TAXES

The following is a summary of authorized and levied ad valorem taxes:

Parish-wide taxes:	Authorized Millage	Levied Millage	Expiration Date
Constitutional	4.25	4.25	
Maintenance and Operations	7.75	7.75	2001
District taxes:			
Maintenance and Operation - Instructional	18.52	18.52	2003
Bond and Interest	-	19.58	1997 - 2007

NOTE 3 - CASH AND CASH EQUIVALENTS

At June 30, 1997 the School Board has cash and cash equivalents (book balances) totaling \$7,495,388 of which \$490,873 was actually on hand and/or deposit in various (approved) banks in custody of the various School Activity Funds. All deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the School Board has \$7,495,388 on hand and in deposits.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. INTERFUND TRANSACTIONS

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

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

O. SALES AND USE TAX

The Beauregard Parish School Board collects revenue from the following parish-wide sales tax ordinances:

A one-cent sales and use tax was approved by voters at a special election held July 23, 1996. The proceeds of the tax are to be used exclusively to supplement other revenues available to the Beauregard Parish School Board for the payment of salaries of teachers in the public elementary and secondary schools of said parish and for the expenses of operating said schools, such operating expenses to include payment of salaries of other personnel employed by the School Board in addition to teachers, but to exclude expenditures for capital improvements and purchases of automotive equipment.

Another one cent sales and use tax was approved by voters at a special election held May 5, 1990. The net proceeds of said tax is to be used for the purpose of supplementing the salaries of teachers and other school employees and providing benefits for teachers, and other school employees and retirees.

It has been the policy of the School Board to use the sales and use tax revenues to supplement salaries of teachers, administrators, and other school employees, such supplements to be in excess of the state minimum salary reimbursements.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Any request beyond the five days requires School Board approval.

Two days of the allowable ten days sick or emergency leave may be allowed for personal reasons except for those employees receiving annual leave.

Sabbatical leave may be granted for rest and recuperation and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, 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. Sabbatical leave benefits are recorded as expenditures in the period paid.

The cost of current leave privileges, computed in accordance with GASB Codification Section 600, 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 general long-term obligations account group.

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. FUND EQUITY

Reserves/Designated Fund Balances

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

BEAUREGARD PARISH SCHOOL BOARD
Coffield, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Sick Leave is earned for active employees of the School Board as follows:

9 months employment	10 days
10 months employment	11 days
11 & 12 months - 0 to 10 years	12 days
11 & 12 months - Over 10 years	18 days

If a nine or ten-month employee works extra during the summer, the employee will receive one day or a portion thereof for each month or portion thereof that is worked.

Sick leave can be accumulated without limitation. Upon retirement unused sick leave of up to 25 days is paid to employees at the employees' current rate of pay and all unused sick leave is used. In the retirement configuration as earned service. However, the Board may pay on a uniform basis, such unused sick leave beyond twenty-five (25) days, not exceed forty-five (45) days, at its discretion.

Emergency leave shall be granted for the following reasons:

A maximum of three days continuous leave for illness in the immediate family unless there are extenuating circumstances.

A maximum of three days continuous leave for death in the immediate family unless there are extenuating circumstances.

A maximum of two days leave for purpose of marriage.

Circumstances beyond the control of the employee, i.e. fire, flood, tornado, etc.

The superintendent or his designee may grant emergency leave for reasons other than above.

Excess leave may be granted by the superintendent beyond the sick and emergency leave up to a maximum of five days.

BEAUREGARD PARISH SCHOOL BOARD
De Ridder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. ENCUMBRANCES

Outstanding encumbrances lapse at year end. To the extent the Board intends to honor the purchase orders and commitments, they are disclosed in the financial statements. Authorization for the eventual expenditures will be included in the following year's budget appropriations.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the School Board may deposit funds in demand deposits, interest-bearing demand deposits, 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 services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

I. INVENTORY

Inventory in the general fund consists of expendable supplies held for consumption. Under the consumption method of accounting, these items are charged to expenditures when consumed.

BEAUREGARD PARISH SCHOOL BOARD
Bossier, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

These funds are included on the balance sheet. Proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred.

BUDGETS

Annual budgets are adopted for the general fund, special revenue funds and the proprietary funds. The debt service fund budgets are controlled by related bond ordinances.

The School Board used the following budget practices:

Date budget published	August 8, 1996
Date budget available	August 23, 1996
Date of Public Hearing	September 9, 1996
Date budget adopted	September 12, 1996

The budget is adopted by the School Board and is submitted, as required, to the Louisiana Department of Education no later than September 15 for their approval.

Appropriations (unexpended budget balances) lapse at year end.

The general fund and the special revenue fund budgets are prepared on the modified accrual basis of accounting. The proprietary fund budget is prepared on the accrual basis of accounting.

All budget revisions are approved by the School Board.

Formal budget integration (within the accounting records) is employed as a management control device. All budgets are controlled at the division, departmental or project level. However, when projected revenues within a fund fail to meet budgeted revenues and/or projected expenditures within a fund exceed budgeted expenditures by five per cent or more, a budget amendment is adopted by the School Board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

BEAUREGARD PARISH SCHOOL BOARD
Covington, Louisiana

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED JUNE 30, 1997

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

Principle and interest on general long-term debt is recognized when it is due.

Inventory items are expensed as consumed.

Compensated absences are recognized as expenditures when leave is actually taken or upon termination of employment due to retirement or death. The cost of compensated absences not requiring current resources is recorded in the general long-term obligations account group.

Other Financing Sources (Uses) are transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, sale of fixed assets, debt extinguishment, long-term debt proceeds, et cetera) and accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

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

Proprietary Funds

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance measurement focus. All assets and all liabilities are associated with the measurement focus.

Sec. 1300, include expendable trust funds, non-expendable trust funds, pension trust funds, and agency funds.

D. BASIS OF ACCOUNTING

Agency Fund

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The School Board uses an agency fund to report the assets and liabilities of the various School Activity Funds in their General Purpose Financial Statements.

Governmental and Fiduciary Funds

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are actually included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and fiduciary funds. The governmental funds used the following practices in recording revenues and expenditures:

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 restricted grants are recorded when the reimbursable expenditures have been incurred.

Sales taxes are considered measurable when in the hands of the intermediary collecting governments and are recognized at that time.

Ad Valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, they 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.

Miscellaneous revenues are recorded when received because they are generally un-measurable until actually received.

Expenditures

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

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds

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

Debt Service Fund

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

Capital Projects Fund

This fund is used to account for construction costs in accordance with Board policy.

Proprietary Funds

Proprietary funds are used to account for the School Board's ongoing activities that are similar to those found in the private sector and consist of enterprise funds and internal service funds. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. The School Board has two proprietary funds which are as follows:

Enterprise Fund

This Fund accounts for operations financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or service to the public is financed primarily through user charges.

Internal Service Fund

This Fund accounts for the financing of goods or services provided by one department to other departments of governments on cost-reimbursement basis.

Fiduciary Funds

The fiduciary fund is used to account for assets held by a governmental in a trustee or safekeeping capacity, or as an agent for a third party or other funds or component unit of the reporting entity. Fiduciary funds, as defined in GASB Cod

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION

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

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 relating to certain government functions or activities.

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

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

Governmental Funds

Governmental funds 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 fixed assets, and the servicing of general long-term debt. Governmental funds include:

General Fund

The general operating fund of the School Board accounts for all financial resources, except those required to be accounted for in other funds.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1997

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Beauregard Parish School Board have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. With respect to proprietary activities, the Beauregard Parish School Board has adopted GASB Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting". The Board has elected to apply all applicable GASB as well as Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) Opinions, issued on or before November 30, 1988 unless those pronouncements conflict with or contradict GASB pronouncements. The more significant of the Board's accounting policies are described below.

A. REPORTING ENTITY

In accordance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity", the Board has presented the entities which comprise the primary government in the fiscal year 1996 general purpose financial statements.

The Board is a corporation governed by a Superintendent/Board form of government. As required by Generally Accepted Accounting Principles, the general purpose financial statements present the reporting entity which consists of the primary government, organizations for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the Board's general purpose financial statements to be misleading or incomplete.

Beauregard Parish School Board was created by Louisiana Revised Statute (LA-R.S.) 17:51 to provide public education for the children within Beauregard Parish. The School Board is authorized by LA-R.S. 17:51 to establish policies and regulations of 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 ten members who are elected from ten districts for terms of four years.

BEAUREGARD PARISH SCHOOL BOARD
Bossier, Louisiana

CAPITAL PROJECT FUNDS
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended June 30, 1987

	Homestead Fund	Boeing Fund	DeKalb Elementary	Total (All components Only)
Revenues				
Earnings on investments	\$ 4,400	\$ 10,800	\$ 400	\$ 15,600
State Grant			10,000	10,000
Total Revenues	4,400	10,800	10,400	25,600
Expenditures				
Facilities acquisition & construction	774,388	688,624	2,000	1,465,012
Cost of service	360			360
Total Expenditures	774,748	688,624	2,000	1,465,372
Excess of revenues over (under) expenditures	(770,348)	(777,824)	10,400	(1,470,388)
Other Financing Sources (Uses)				
ACCUSED INTEREST				0
Continuation of indebtedness				0
Total Other Financing Sources (Uses)	0	0		0
Excess of revenues and other sources over (under) expenditures and other uses	(770,348)	(777,824)		(1,470,388)
Fund Balances at Beginning of Year	178,100	981,115	0	1,700,695
Fund Balances at End of Year	\$ 407,752	\$ 203,291	\$ 10,400	\$ 621,443

BERNARD PARISH SCHOOLS BOARD
 Darrin Bar, Louisiana

CAPITAL PROJECT FUNDS
 Continuing Balance Sheet
 June 30, 1997

	Honeywell Fund	Boeing Fund	DeRidder Mandatory	Totals (Memorandum Only)
Assets				
Cash & Cash Investments	\$ 10,840	282,460	\$ 15,480	\$ 217,880
Total Assets	\$ 10,840	\$ 282,460	\$ 15,480	\$ 217,880
Liabilities and Fund Balance				
Liabilities				
Accounts payable	\$	\$		\$
Construction retainerage (20%-04)		47,250		47,250
Total Liabilities	\$	\$ 47,250		\$ 47,250
Fund Balance	10,840	282,113		217,880
Total Liabilities and Fund Balance	\$ 10,840	\$ 282,460	\$ 15,480	\$ 217,880

BEAUREGARD PARISH SCHOOL BOARD
 De Ridder, Louisiana

Statement F

PROPRIETARY FUND TYPES
 Combined Statements of Cash Flows
 For the Year Ended June 30, 1997

	Local Service Fund	Enterprise Fund	Totals (Memorandum Only)
Cash Flows (Loss) From Operating Activities			
Operating Income	\$ (25,811)	\$ (2,287)	\$ (148,618)
Adjustments to reconcile operating income to net cash provided (used) for operating activities:			
Increase (decrease) in receivables			0
Increase (decrease) in prepaid expenses	28,120		28,120
Increase (decrease) in payables	(32,897)	191	(32,706)
Depreciation		70	70
Net Cash Provided (Used) for Operating Activities	(12,508)	(2,126)	(148,864)
Cash Flows From Non-Capital Financing Activities			
Sales tax			
Transfers in	340,534	23,280	363,814
Other	(5,100)		(8,100)
Net Cash Provided by Non-Capital Financing Activities	335,434	23,280	358,714
Cash Flows From Investing Activities			
Purchase of equipment		(3,845)	(3,845)
Interest	48,127		
Net Increase (Decrease) in cash and cash equivalents	272,956	(2,430)	304,822
Cash and Cash Equivalents at Beginning of Year	771,883	7,628	779,511
Cash and Cash Equivalents at End of Year	\$ 1,044,839	\$ 5,198	\$ 1,050,037

The accompanying notes are an integral part of this statement.

SEALYBURN PARK SCHOOL BOARD
 DeWitt, Louisiana

Statement E

PROPRIETARY FUND TYPES
 Combined Statement of Revenues, Expenditures, and Changes
 in Retained Earnings
 For the Year Ended June 30, 1997

	Internal Service Fund	Enterprise Fund	Totals (Majority Only)
Operating Revenues			
Charges for services			
Food processing income	\$	\$ 78,518	\$ 78,518
			\$
Total Operating Revenues	\$	\$ 78,518	\$ 78,518
Operating Expenses			
Salaries and related benefits	135,811	81,545	217,356
Materials and supplies	11,585	11,585	23,170
Utilities	12,982	12,982	25,964
Repairs	5,443	5,443	10,886
Depreciation	759	759	1,518
Miscellaneous Expenses	143	143	286
Total Operating Expenses	176,823	113,717	290,540
Operating Income (Loss)	(98,311)	(35,207)	(133,518)
			\$
Non-Operating Revenues			
Sales tax			\$
Earnings on investments	48,157		48,157
Other			\$
Transfers-in	349,558	23,580	373,138
Total Non-operating Revenues	397,715	23,580	421,295
Net Income	398,904	283	399,187
Retained earnings at beginning of year	558,584	4,408	562,992
Retained earnings at end of year	\$ 957,808	\$ 4,691	\$ 962,499

The accompanying notes are an integral part of this statement.

BENEVOLENT PARISH SCHOOL BOARD
 Collinsville, Louisiana

GOVERNMENTAL FUND-BEET SERVICE FUND-CAPITAL PROJECT FUND

Comparison of the Budget, Revenues, Expenditures, and Changes
 in Fund Balance-Sheet (Major Items) and Actual
 for the Year Ended June 30, 1997

	CAPITAL PROJECT FUND		DEBT SERVICE FUND		FUND BALANCE	
	Budget	Actual	Budget	Actual	Budget	Actual
Revenues						
Local Sources						
Taxation						
Grants						
Other						
Total Revenues	48,817	42,767	0	0	1,878,200	1,943,848
Expenditures						
Capital projects						
Debt service						
Other						
Total Expenditures	1,000,000	1,000,174	6,471	6,471	1,958,340	1,988,088
Change in Fund Balance-Sheet	1,000,000	1,000,174	6,471	6,471	1,958,340	1,988,088
Balance at beginning of year	0	0	0	0	0	0
Balance at end of year	1,000,000	1,000,174	6,471	6,471	1,958,340	1,988,088

Excess of revenues and other income
 over (under) expenditures and other
 items

Fund balance at beginning of year

Fund balance at end of year

The accompanying notes are an integral part of this statement.

	2014		2013		2012	
	Number	Amount	Number	Amount	Number	Amount
Balance of transfers over (under) expenditures	\$	(114,500)	\$	(388,000)	\$	(58,200)
Other Financing Resources (OFR)						
Capitalization (Government)		1,800		2,875		815
Capitalization (Private)		31,448		27,293		(2,420)
Collection of Interfund Balances		4,000		2,880		(1,110)
Interest				0		0
Gifts (IFR)		1,400		1,918		28
Revenue provided (Net) (IFR)		800		400		0
MOOSEHOLE		480,000		688,000		0
Grants						
Operating Transfers in		80,000		(90,000)		0
Operating Transfers out		(80,000)		(80,000)		0
Total Other Financing Resources (OFR)		480,000		600,571		(1,605)
Change of reserves and other income over (under) expenditures and other		(174,400)		(787,000)		(604,400)
Final balance at beginning of year		2,211,140		2,211,140		288,388
Final balance at end of year		2,036,740		1,424,140		683,988

Statement B (Continued)

	General Fund	Special Revenue Funds	Capital Project Fund	Debt Service Fund	Total (Major/Minority Only)
Other Financing Sources (Uses)					2,813
Proceeds from selling bonds	2,575				2,575
Interest and	37,062	(37,042)			20
Accounts interest	508				508
Contributions of bondholders	485,000				485,000
Capital lease agreements					0
Capital lease payments					0
Sale of assets	2,882				2,882
Insurance proceeds (net of cost of property)	1,518				1,518
Judgments	402				402
Debt service payments					0
Other		10,594			10,594
Operating transfers - in		14,562			14,562
Operating transfers - out	(85,747)				(85,747)
					0
Total Other Financing Sources (Uses)	485,077	34,282	0	0	473,288
Excess of revenues and other sources over (under) expenditures and other uses	(181,732)	(204,428)	(7,470,287)	98,116	(1,718,321)
Fund Balances at Beginning of Year	2,231,746	368,495	1,700,826	788,302	5,131,111
Fund Balances at End of Year	\$ 2,050,014	\$ 164,067	\$ 293,539	\$ 886,418	\$ 3,487,542

BEAUREGARD PARISH SCHOOL BOARD
Baton Rouge, Louisiana

Statement B

GOVERNMENTAL FUNDS
Continued Statement of Revenues, Expenses,
and Changes in Fund Balances
For the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Capital Project Fund	Debt Service Fund	Total (Minimumum Only)
Revenues					
Local Sources					
Taxes					
All systems	\$ 3,566,899	\$ 0		\$ 1,855,287	\$ 5,422,187
Adult, penalties and interest				2,888	2,888
Sales & use	5,028,744	281,483			5,310,227
Interest	281,368	12,489	52,787	45,269	391,913
Rent of facilities	53,958				53,958
Food services		487,875			487,875
Tuition/divulsi education	43,555				43,555
Fees	1,584				1,584
Other	48,783				48,783
State Sources	15,975,245	654,895			16,630,140
Federal Sources	3,378	3,888,711			4,266,711
Total Revenues	27,741,285	5,624,695	52,787	1,903,546	35,322,313
Expenditures					
Instruction programs					
Regular education programs	15,800,874	94,719			15,895,593
Special programs	3,055,482	128,828			3,184,310
Vocational education programs	887,383	55,526			942,909
Other instructional programs	214,805	82,342			297,147
Adult education programs	55,387	21,171			76,558
Special education	59,555	673,888			733,443
Special services					0
Student	1,178,140	92,187			1,270,327
Instructional staff	1,288,269	443,098			1,731,367
General administration	698,131			81,738	779,869
School administration	1,834,213	4,798			1,839,011
Business	357,330				357,330
Operation & maintenance of plant	2,774,324	87,884			2,862,208
Student transportation	2,075,157	578			2,075,735
Central	288,637	988			289,625
Facilities acquisition & construction	388,244		1,823,174		2,211,418
Non-instructional services					0
Food services	28,130	2,158,794			2,186,924
Community services	3,008				3,008
Debt service	882,887			1,755,896	2,638,783
Total Expenditures	32,245,075	3,993,437	1,823,174	1,811,642	38,873,328
Excess of revenues over funded expenditures	(4,503,790)	(238,742)	(1,470,387)	98,115	(5,214,704)

schedules, listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general-purpose financial statements of the Beauregard Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

Because generally accepted accounting principles require the presentation of fund types and account groups, the information in the total memorandum-only column is not intended to present financial position and results of operation of the Beauregard Parish School Board, in conformity with generally accepted accounting principles; however, in my opinion, it is fairly presented in all material respects in relation the general-purpose financial statements from which it has been derived.

In accordance with Government Auditing Standards, I have also issued a report dated December 1, 1997, on the Beauregard Parish School Board's internal control structure and a report dated December 1, 1997, on its compliance with laws and regulations.



Alan O. Pienfort
DeFidder, Louisiana
December 1, 1997

John G. Emsford
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**Independent Auditor's Combined Report on the Basis
Financial Statements and the Schedule of Federal Awards**

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

I have audited the accompanying general-purpose financial statements of the Beauregard Parish School Board as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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, "Audit of States, Local Governments, and Non-profit Organizations." These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes examining, on a test basis, evidence supporting the amounts and assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the Beauregard Parish School Board as of June 30, 1997, the results of its operations and the cash flow of its proprietary funds for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying supplemental information

BEAUREGARD PARISH SCHOOL BOARD
DeBossier, Louisiana

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BERNARD PARISH SCHOOL BOARD
Bossier, Louisiana

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BEAUREGARD PARISH SCHOOL BOARD
Bailliflet, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

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HUNTERDON PARISH SCHOOL BOARD

December 11, 1993

Page Four

RE: Time Cards.

The Board's School Activity Fund Controls and Guidelines Manual requires adherence to the Fair Labor Standards Act. Exhibit 2.1-2 gives specific guidelines concerning the accounting for overtime.

Requirements of this section will be revisited.

I see a need for someone, an auditor, to evaluate your controls over conversions and gate receipts in order to reduce the likelihood of misappropriations in the future. As your current auditor and because I feel the need for this to be accomplished I will, at your direction, remain available to help the Central Office with this project. I will remain until the next auditor is engaged, at no further cost to the Board.

Leslie O. Scarborough

HEADQUARTERS PARISH SCHOOL BOARD

December 11, 1999

Page Three

Time cards or other proof of hours worked are poor protection in the event that a Fair Labor Standards Act violation is alleged by an employee. I strongly encourage you to insert in a new time keeping system. It should be one that allows the personnel and finance departments immediate access to day to day recording of time worked.

Management's Response:

- 85) Payroll.** LEA-R.S. 17-414.3 and the Board's School Activity Fund Controls and Guidelines Manual, Page 13, require the principal or administrator who assumes duties of the office to sign all checks.
- The school principal and bookkeeper have been contacted regarding this specific requirement.
- 86) Disbursements.** LEA-R.S. 17-414.3 and the Board's School Activity Fund Controls and Guidelines requires no money may be drawn on the school fund account unless there is a request for withdrawal.
- Supporting documents are necessary for all payments.
- Requirements of this section will be monitored.
- 87) Unrestricted use of Restricted Funds.** LEA-R.S. 414.3 and the School Board's Activity Fund Controls and Guidelines Manual, page 7, requires a ratification of two signatures for all disbursements. One of which must be by the school principal. The other signature on the request for withdrawal from restricted funds and donated funds must be one of the following:
- An officer, sponsor, or designee of the entity, designated by the entity.
 - A school administrator, faculty member, or other employee approved by the donor and is familiar with the purpose of the donation.
- Requirements of this section will be monitored.

December 11, 1997

Page Two

Compliance with Item 1: I noted a matter involving non-compliance with bid laws that warrants comment. I.R.S. Title 39 exempts the an entity from the requirement to bid when there is only one vendor available. Single vendors are known as "sole source suppliers" under Title 39. However, Title 39 applies to only the State. School districts come under the purview of I.R.S. Title 38, and it does not provide for an exemption as a "sole source supplier". Consequently, schools are still required to follow bid procedures. Therefore, if the school fails to bid, it is in violation of Title 38. I noted that the Homegard Parish School Board follows Title 38, so your compliance with the bid laws has been further demonstrated. Once you have complied with Title 38, with your approval and that of the vendor, other school districts may page-back your bid and remain in compliance with Title 38.

Now turning to my other findings, I did note some problem areas that must be pointed out at this time. They are:

- 1) Your policy manual requires that when School Activity Funds are spent, two signatures are required. One must be the principal and the other must be someone associated with the fund, i.e., a club sponsor. I noted that:
 - a. This policy is not always followed when spending School Activity Funds.
 - b. In one situation, the principal was not available, and no other authorized person was available, therefore, the principal's signature was forged.
- 2) All disbursements should be properly supported by an invoice, or memorandum of purpose, before a disbursement is made. I located two (2) checks that were made payable to the school principal and did not have any supporting documents in the file.
- 3) Money given to the School and designated for a specific purpose can only be spent in accordance with the donor's specific desires. I found that "restricted funds" were spent, without proper authorization, and for unauthorized purposes.
- 4) Employee time cards are maintained, however, the effort expended to do so is, in my opinion, way too costly and the records are open to question. The reason I feel that they are open to question is that while they are "computer printouts" too many pin P tab corrections must be made. Also, there are many additional computations that have to be performed before proper records can be institutional. Someone must compute accumulated comp time manually and that is too time consuming. In one situation, I could not locate a record of accumulated comp-time, and I was told it did not exist.

Schedule B (Continued)

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Expenditure
Passed through Louisiana Department of Education Payments to States for Child Care Assistance	93.037	40,001
Passed through Louisiana Department of Social Services Project Independence	93.081	1,808
Medicaid	93.776	33,548
Total United States Department of Health and Human Services		75,457
United States Department of Labor Passed through the Fifth District Planning Consortium Job Training Partnership Act (JTPA)	17.258	28,087
Total Issues/Expenditures		3,308,026
ADDITIONS:		
Troops for Teachers		18,040
Library Grant - Federal Government- Library Services and construction Act, Technology Enhancement Section		87,358
JRCOTC		85,353
Title III		113
LA Loan		413
Total		2,742,897

BEAUREGARD PARISH SCHOOL BOARD
Bellefleur, Louisiana

SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
For the Year Ended June 30, 1997

Federal Grants/Pass-through Grants/Program Title	Federal CFDA Number	Federal Expenditure
United States Department of Agriculture		
Passed through Louisiana Department of Education		
National School Lunch Program	10-555	\$ 713,541
School Breakfast Program	10-553	223,123
Passed through Louisiana Department of Agriculture and Forestry		
Ford Distribution	10-550	187,992
Total United States Department of Agriculture and Forestry		1,043,756
United States Department of Education		
Direct Program:		
Impact Aid-Maintenance and Operation	04-041	0
Passed through Louisiana Department of Education		
Adult Education-State Administered Basic Grant Program	04-002	71,000
Title I Programs-Local Educational Agencies	04-010	680,707
Migrant Education-Basic State Formula Grant	04-011	10,000
Special Education:		
State Grants	04-007	280,000
Preschool Grants	04-173	80,000
Vocational Education:		
Basic Grants to States	04-040	55,077
Consumer and Home-maker Education	04-040	0
Federal, State and local Partnerships for Educational Improvements (Title III)		
Elementary Mathematics and Science Education	04-151	31,078
State Grants (Title II)	04-104	28,000
Drug Free Schools and Communities-state Grant	04-180	20,000
Total United States Department of Education		1,400,717

BEAUNE AND PARKER SCHOOL BOARD
DeBossier, Louisiana

SCHEDULE OF COMPENSATION PAID TO BOARD MEMBERS
 For the Year Ended June 30, 1997

MEMBERS	AMOUNT
Stephen Lacy	\$ 4,200
Bernice Burgess	4,200
Marion Stenerson	4,200
James Ruff	4,200
Johnny McDaniell	4,200
Francis Jordan	4,800
Charley Nichols	4,200
Donald Hillman	4,200
J. Cooley	4,200
Larry Carroll	4,200
TOTAL	\$ 40,800

BEAUREGARD PARISH SCHOOL BOARD
De Ridder, Louisiana

SCHOOL ACTIVITY AGENCY FUND
Schedule 4 Changes in Deposits Due Others
For the Year Ended June 30, 1997

SCHOOL ACTIVITY AGENCY FUND

SCHOOL	Balance		Additions		Deductions		Balance	
	July 1, 1996						June 30, 1997	
Beauregard Vocational Center	\$	8,000	\$	3,164	\$	2,852	\$	8,312
Carver Elementary		18,385		68,364		68,298		18,364
DeRidder High School		89,643		442,837		452,871		89,609
DeRidder Junior High School		188,808		204,072		228,878		164,002
East Beauregard		87,684		228,884		252,481		64,087
Hyatt High School		28,867		68,921		71,708		26,080
K.R. Hamrick Elementary		12,804		72,282		63,360		21,726
Merryville High School		42,860		216,175		248,236		10,799
Princeton Elementary		18,857		57,836		68,819		7,874
Singer High School		22,522		118,985		121,018		20,489
South Beauregard Elementary		18,572		60,748		58,819		20,491
South Beauregard High School		88,882		211,288		218,227		71,943
TOTAL	\$	818,288	\$	1,882,411	\$	1,985,670	\$	438,220

BEAUREGARD PARISH SCHOOL BOARD
 De Ridder, Louisiana

SCHOOL ACTIVITY AGENCY FUND
 Schedule of Changes in Assets and Liabilities
 For the Year Ended June 30, 1997

SCHOOL ACTIVITY AGENCY FUND

	Balance			Balance
	July 1, 1996	Additions	Deductions	
Assets				
Cash and cash equivalents	\$ 516,388	1,862,411	1,080,578	\$ 498,221
Liabilities				
Deposits due student groups	\$ 516,388	\$ 1,862,411	\$ 1,080,578	\$ 498,221

Schedule 2 (Continued)

	Total Programs	Special Educational Programs	Consistatd Educational Programs	JTB & Other Vocational Programs	School Lunch Fund	Total Miscellaneous Costs
School Administration	\$ 88,328			\$ 4,792		\$ 7,827
Business Services		1,311				759
Fund Services		338		587		858
Student transportation		668				
Career Services						
Other support Services						
Community Services	21,855	8,388	2,752	3,858	2,988,794	2,186,704
Other Lease-Related Cost						37,543
Total Expenditures	\$ 109,025	\$ 29,859	\$ 27,587	\$ 301,605	\$ 2,988,794	\$ 2,288,878
Revenue (deficiency) of revenues over (under) expenditures	\$ 1,457	\$ (17,384)	\$ 0	\$ (287)	\$ (282,362)	\$ (278,277)
Operating Transfers - in					14,812	14,858
Fund Balances at Beginning of year	\$ 1,508	\$ 21,635	\$ 0		\$ 289,238	\$ 289,158
Fund (Deficit) Balances At End of Year	\$ 2,965	\$ 4,251	\$ 0	\$ (287)	\$ 289,218	\$ 184,738

BEAUREGARD PARISH SCHOOL BOARD
Baton Rouge, Louisiana

SPECIAL REVENUE FUNDS
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended June 30, 1997

	Title 1 Programs	Special Initiative Programs	Consolidated Educational Programs	JTPA & Other Vocational Programs	School Lunch Fund	Total Monies Credited
Revenues						
Local Sources	\$	\$ 18,080	\$ 1,237	\$	\$ 793,808	\$ 771,543
Other		8,171	688	17,282		56,804
State Sources					164,853	164,853
Federal Sources	\$54,440	334,813	68,565	214,558	1,028,441	2,088,111
Total Revenues	\$ 837,232	\$ 348,472	\$ 97,552	\$ 331,258	\$ 1,963,541	\$ 3,481,252
Expenditures						
Instructional	\$	\$	\$ 28,118	\$ 68,890	\$	\$ 97,008
Regular programs						
Special initiative		128,353				128,353
Vocational programs						
Special programs	547,501					547,501
Other instructional services						
Adult and cont. programs						
Support services						
Student services	26,898	112,883	38,131	6,428		179,177
Inst. Staff Support	293,000	122,040	34,308	4,041		449,389

Schedule I

BEAUREGARD PARISH SCHOOL BOARD
Orlando, Louisiana
FEDERAL FUNDS

Combining Balance Sheet

June 30, 1997

Assets	Title I Programs		Special Education Programs		Consolidated Vocational Programs		JTPA & Other Vocational Programs		School Lunch Fund		Total (Minimums Only)
	\$		\$		\$		\$		\$		
Cash and Cash Investments	130,489	\$	11,720	\$	432	\$	8,819	\$	273,563	\$	378,076
Receivables			82,233		7,923		88,145		7,818		178,176
Inventory									87,897		87,897
Total Assets	\$ 130,489	\$	\$ 93,953	\$	\$ 8,355	\$	\$ 97,964	\$	\$ 349,283	\$	\$ 652,869
Liabilities											
Payables-Salaries & Benefits	48,420	\$	9,348	\$	7,827	\$	33,289	\$	171,819	\$	238,887
Payables-Insurance	79,088		20,776		940		34,585				135,889
Deferred Revenue									8,873		8,873
Payables-Accounts			4,345		148		3,234		308		5,132
Total Liabilities	127,508	\$	\$ 34,269	\$	\$ 8,322	\$	\$ 67,859	\$	\$ 183,833	\$	\$ 468,941
Fund Equity											
Undesignated Fund Balance	3,487		14,341		5		0		160,471		164,737
Total Liabilities and Fund Equity	\$ 130,974	\$	\$ 48,610	\$	\$ 8,327	\$	\$ 67,859	\$	\$ 349,653	\$	\$ 653,989

**BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana**

**SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 1997**

SPECIAL REVENUE FUNDS

JOB TRAINING PARTNERSHIP ACT

JTPA

(Job Training Partnership Act of 1992)

To provide job training and related assistance to economically disadvantaged individuals and others who face significant employment barriers. The ultimate goal of the Act is to move trainees into permanent, self-sustaining employment.

SCHOOL LUNCH

SCHOOL FOOD SERVICE

National School Lunch Program (National Lunch Act of 1946)

School Breakfast Program (Child Nutrition Act of 1955)

Food Distribution (Commodities) (National School Lunch Act of 1946 and Child Nutrition Act of 1960)

Summer Food Service Program for Children (National School Lunch Act of 1946)

To assist through cash grants and food donations in providing a nutritious breakfast and lunch service for school students and to encourage the domestic consumption of nutritious agricultural commodities.

The Summer Food Service Program for Children provides nonprofit food service program for needy children during the summer months and at other approved times when area schools are closed for vacation.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE, 1987

EISENHOWER MATHEMATICS AND SCIENCE EDUCATION STATE GRANTS
(Elementary and Secondary Education Act of 1965, Title II)

To improve the skills of teachers and the quality of instruction in mathematics and science, also to increase the accessibility of such instruction to all students.

DRUG - FREE SCHOOLS AND COMMUNITIES - STATE GRANTS

(Drug-Free School and Communities Act of 1986, Title V and Elementary and Secondary Education Act)

To establish state and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

SPECIAL EDUCATION

SPECIAL EDUCATION - PRESCHOOL GRANTS

(Individuals with Disabilities Education Act, Part B)

To provide grants to states to assist them in providing a free appropriate public education to all children with disabilities.

INFANTS AND TODDLERS WITH DISABILITIES (Early Intervention Grant)

(Individuals with Disabilities Education Act, Part H)

To assist each state to develop a statewide comprehensive, coordinated multi-disciplinary, interagency system to provide early intervention services for all children with disabilities, aged birth through two years, and their families.

MEDICAL ASSISTANCE PROGRAM (Medicaid; Title XIX)

(Social Security Act, Title XIX)

To provide financial assistance to State for payments of medical assistance on behalf of cash assistance recipients, children, pregnant women, and the aged who meet income and resource requirements, and other categorically-eligible groups.

BEAUREGARD PARISH SCHOOL BOARD
DeRidder, Louisiana

SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 1997

SPECIAL REVENUE FUNDS

TITLE I AND MIGRANT

TITLE I PROGRAMS - LOCAL EDUCATIONAL AGENCIES

(Elementary and Secondary Education Act of 1965, Title I)

To improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency and improve achievement in basic and more advanced skills. Primarily for provision of compensatory instructional activities to educationally deprived children that reside in low-income areas and have been selected on the basis of a needs assessment. Services supplement, not supplant, those normally provided by state and local education agencies.

MIGRANT EDUCATION - BASIC STATE FORMULA GRANT PROGRAM

(Elementary and Secondary Education Act of 1965, Title I)

To establish or improve programs to meet the special education needs of migratory children of migratory agricultural workers or migratory fishers.

Program funds are used for compensatory education programs for migratory children.

CONSOLIDATED EDUCATIONAL PROGRAMS

FEDERAL STATE AND LOCAL PARTNERSHIPS FOR EDUCATIONAL IMPROVEMENTS (CHAPTER 2)

(Elementary and Secondary Education Act of 1965, Title I)

To assist state and local educational agencies to improve elementary and secondary education.

Grants are awarded for students at risk of failure in school; instructional materials; school-wide improvements and effective school programs; training and professional development; early identification of children with reading disabilities, personal excellence of students and student achievements; and innovative enhancements projects to the educational program and climate of the school.