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**NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS**  
**NATCHITOCHEES PARISH SCHOOL BOARD**  
**COMPONENT UNIT 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, entity and other appropriate public officials. This report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date JAN 14 1998

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11/11/97

**Natchitoches Parish Student Activity Funds**  
Natchitoches, Louisiana

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Natchitoches Parish Student Activity Funds  
Natchitoches, Louisiana

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**INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS**

**Natchitoches Parish School Board**  
Natchitoches, Louisiana 71457

We have audited the component unit financial statements of the Natchitoches Parish Student Activity Funds, as of and for the year ended June 30, 1997, as listed in the Table of Contents. These financial statements are the responsibility of the Natchitoches Parish School Board and schools' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in Governmental Auditing Standards, issued by the U.S. General Accounting Office, and the Louisiana Governmental Audit Guide. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The component unit financial statements referred to above include only the financial activities of the Natchitoches Parish Student Activity Funds. Financial activities of other component units that form the reporting entity, which is the Natchitoches Parish School Board, are not included.

The schools declined to present a statement of revenues, expenditures, and changes in fund balance budget and actual, for the general fund for the year ended June 30, 1997.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Parish Student Activity Funds, as of June 30, 1997 and the results of operations for the year then ended in conformity with generally accepted accounting principles.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPAs

November 11, 1997

Natchitoches, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS  
(Combined Statements - County level)

NATCHITOCHES PARISH SCHOOL BOARD  
 STATEMENT OF FINANCIAL POSITION  
 NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
 June 30, 1997

	General Fund	Restricted Fund	Total (Nonmonetary Cash)	6-30-96 (Monetary Only)
<b>ASSETS:</b>				
Cash	\$187,927	\$158,522	\$346,449	\$385,151
Savings-C/D	3,787	1,809	4,596	1,699
Accounts Receivable	0	0	0	141
<b>Total Assets</b>	<b>\$191,714</b>	<b>\$160,331</b>	<b>\$352,045</b>	<b>\$386,991</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 6,817	\$ 10,989	\$ 17,806	\$ 14,824
<b>FUND BALANCES:</b>				
Fund Balance, Unrestricted	184,897	0	184,897	184,897
Fund Balance, Restricted	0	160,331	160,331	171,621
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$191,714</b>	<b>\$160,331</b>	<b>\$352,045</b>	<b>\$386,991</b>

The accompanying notes are an integral part of this statement.

**NATCHITOCHES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES:</b>				
Office Receipts	\$ 20,971	\$ 0	\$ 20,971	\$ 4,853
Educational Materials	21,388	0	21,388	41,429
Telephone	3,882	0	3,882	853
Commission Sales	111,840	0	111,840	136,189
School Pictures	62,241	0	62,241	61,498
Athletics, other	17,762	0	17,762	27,713
Caps & Gloves Rentals	1,368	0	1,368	0
Spin Spin Sales	2,951	0	2,951	4,153
Candy Sales	6,028	0	6,028	1,697
Quince Supper Costs	3,997	0	3,997	971
Book Fair	14,182	0	14,182	12,452
Student Store/Market Sales	19,984	0	19,984	0
Yearbook Sales	11,728	0	11,728	18,885
Carnival Income	1,742	0	1,742	0
Field Trips	17,137	0	17,137	23,340
Locker Fees	825	0	825	643
Parking Permits	2,181	0	2,181	2,594
Interest Income	13,895	0	13,895	8,268
School Board Events	768	0	768	1,820
Athletics	3,818	70,048	74,086	53,880
Activities-Girls	0	0	0	1,240
4-H Club (4-8)	0	5,431	5,431	8,506
4-H Club (9- High)	0	3,842	3,842	2,889
Alumni	0	0	0	899
Art	0	5,608	5,608	3,812
Athletic Donations	0	18,389	18,389	19,334
BETA Club	0	18,124	18,124	8,816
Band	0	88,989	88,989	60,828
Baseball	0	1,314	1,314	1,327
Basketball	0	18,254	18,254	23,858
Basketball-Girls	0	2,433	2,433	1,175
Basketball Team-Tops	0	1,654	1,654	3,210

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1995  
(Continued)**

	General Fund	Restricted Fund	Total (Miscellaneous Fund)	6-30-96 (Miscellaneous Fund)
Basketball Team-Girls	\$ 0	\$ 6,158	\$ 6,158	\$ 4,888
Bible Club	0	0	0	1,594
Badminton Club	0	1,462	1,462	0
Biography	0	384	384	207
Choirfare	0	0	0	178
Cheerleaders	0	14,787	14,787	25,643
Cheerfare (Pop Squad)	0	2,248	2,248	2,242
Class of 1997	0	3,686	3,686	7,892
Class of 1998	0	11,089	11,089	2,912
Class of 1999	0	2,680	2,680	0
Class of 2000	0	0	0	28
Class of 1996	0	0	0	3,648
Close-Up Group	0	2,172	2,172	458
COE	0	2,646	2,646	2,346
Computer	0	0	0	190
DECA	0	9,267	9,267	5,897
Drama	0	752	752	794
Dodge Team	0	898	898	1,622
Drivers' Ed	0	7,372	7,372	6,899
FTS-A	0	36,382	36,382	28,293
FCA	0	2,792	2,792	166
FFA	0	36,894	36,894	24,923
FFA	0	651	651	4,597
Football	0	66,568	66,568	121,660
Football Club	0	2,918	2,918	3,583
French Club	0	429	429	2,339
Functional Workshop	0	5,124	5,124	1,414
Golf & Tennis	0	8,174	8,174	3,809
Golf	0	771	771	1,075
Graduation	0	11,134	11,134	12,816
Home Ec.	0	90	90	0

Continued next page

The accompanying notes are an integral part of this statement.



**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Intermunk	\$ 0	\$ 204	\$ 204	\$ 196
JROTC	0	20,140	20,140	25,247
Key Club	0	5,668	5,668	738
Kinshipapan	0	33	33	0
Library	3,477	16,924	20,397	13,833
Lum Con	0	2,489	2,489	2,877
Maroon Line/Dance Lines	0	12,091	12,091	19,231
Math Club	0	8,385	8,385	6,315
Music Club	0	619	619	0
National Honor Society	0	1,264	1,264	1,990
Owlcoats	0	0	0	516
Pan Hispanic/Facilitators	0	7,045	7,045	7,237
Pop Squad	0	582	582	863
Pops Group NCHS	0	120	120	219
PTSDP/TD/Parent Assoc.	0	43,819	43,819	38,812
Principal's Assoc.	0	120	120	268
Promoting	0	1,665	1,665	68
Publications	0	26,681	26,681	79,277
Reading Competition	0	1,800	1,800	0
Right Start	0	1,491	1,491	1,411
SADD	0	12,923	12,923	17,697
Science	0	1,153	1,153	3,497
Seniors	0	1,248	1,248	633
Social Studies	0	268	268	1,696
Soccer	0	3,267	3,267	5,043
Spanish Club	0	1,333	1,333	1,072
Special Education	0	0	0	183
Speech	0	125	125	418
Student Ass./Supply	0	8,862	8,862	4,847
Student Council/SOR	0	14,483	14,483	15,988
Summer School	0	18,478	18,478	28,520
Swimming	0	1,838	1,838	377

Continued next page

The accompanying notes are an integral part of this statement.

**NATCHITOCHES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Treasury	\$ 0	\$ 0	\$ 0	\$ 2,809
Bank	0	708	718	593
Teachers' Concessions	0	333	333	433
Teachers' Courtesy Fund	0	13,120	13,120	9,265
Club Fund	0	392	392	209
Woodwork	0	14	14	16
Year Book	0	8,996	8,996	11,256
Weekly Reader	0	108	118	229
VACA	0	4,384	4,384	1,990
Donations/Miscellaneous	182,126	5,138	187,264	93,674
<b>Total Revenues</b>	<b>\$68,252</b>	<b>\$28,132</b>	<b>\$96,384</b>	<b>\$6,131,208</b>

Continued next page

The accompanying notes are an integral part of this statement.

**NATCHITOCHEE PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 68,234	\$ 0	\$ 68,234	\$ 38,799
Educ. Supplies/Materials	38,308	0	38,308	99,326
Telephone	21,918	0	21,918	22,986
Concession Purchases	79,771	0	79,771	75,894
School Picture Costs	35,189	0	35,189	28,700
Athletics, other	17,580	0	17,580	19,045
Cap & Gown Rentals	1,370	0	1,370	0
Spirit Merch Costs	2,109	0	2,109	4,811
Candy Purchases	6,214	0	6,214	0
Garbage Sopper Costs	1,179	0	1,179	264
Book Fair Costs	18,727	0	18,727	11,626
Student Store/Misc. Costs	20,469	0	20,469	0
Yearbook Costs	9,000	0	9,000	18,654
Carnival Costs	815	0	815	0
Field Trips	18,819	0	18,819	21,594
Repairs & Maintenance	10,541	0	10,541	14,275
Vehicle Expenses	1,128	0	1,128	1,766
Athletics	0	56,673	56,673	99,413
Athletics-Girls	0	0	0	18
4-H Club (4-6)	0	6,784	6,784	8,800
4-H Club (7r. High)	0	2,914	2,914	2,865
Alumni	0	0	0	5,118
Art	0	4,678	4,678	2,799
Athletic Boosters	0	18,029	18,029	19,842
MTA Club	0	8,683	8,683	7,438
Band	0	94,629	94,629	87,234
Basketball	0	5,217	5,217	4,478
Basketball	0	18,982	18,982	24,113
Basketball-Girls	0	2,254	2,254	1,888
Basketball Team-Boys	0	3,451	3,451	1,969
Basketball Team-Girls	0	6,849	6,849	3,838

Continued next page

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Bible Club	\$ 0	\$ 28	\$ 28	\$ 1,231
Buddies Club	0	1,286	1,286	0
Biology	0	322	322	67
Choirs	0	0	0	47
Class leaders	0	48,289	48,289	26,486
Chaperons	0	2,402	2,402	4,191
Class of 1997	0	4,578	4,578	6,643
Class of 1998	0	9,821	9,821	1,426
Class of 1999	0	1,821	1,821	0
Class of 1998	0	0	0	3,126
Clean-Up Group	0	2,685	2,685	378
COE	0	1,518	1,518	2,431
Computer	0	78	78	242
DANCE	0	0	0	131
DMCA	0	8,884	8,884	5,728
Drama	0	1,841	1,841	882
Drill Team	0	357	357	1,844
Drivers' Ed.	0	2,242	2,242	3,032
English Class	0	0	0	20
FMLA	0	37,518	37,530	28,231
FCA	0	2,448	2,448	136
FFA	0	23,223	23,223	24,549
FHA	0	1,772	1,772	4,299
Football	0	62,817	62,017	89,188
Football Club	0	4,104	4,104	2,516
French Club	0	762	762	2,839
Functional Workshop	0	2,976	2,976	1,817
Gifted & Talented	0	8,981	8,981	3,264
Gift	0	1,186	1,186	1,479
Grubstake	0	16,230	16,230	12,467
Industrial Arts	0	39	39	0
Instruments	0	132	132	298

Continued next page

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Restricted Fund	Total (Members Only)	8-30-96 (Members Only)
BOYC	\$ 0	\$ 18,764	\$ 18,764	\$ 13,943
Key Club	0	3,998	3,998	1,371
Kindergarten	0	415	415	0
Literary	4,500	14,832	21,334	16,176
Lane Can	0	1,188	1,188	2,325
Mascot Line/Dance Lines	0	12,897	12,897	18,688
Math Club	0	7,202	7,202	7,352
Music Club	0	802	802	0
National Honor Society	0	873	873	1,141
Orchestra	0	33	33	1,640
Peer Helpers/Facilitators	0	7,117	7,117	4,283
Pop Squad	0	564	564	238
Peer Group/MCIS	0	36	36	68
PTSD/PDO/Parent Assoc.	0	36,238	36,238	12,783
Powerlifting	0	2,945	2,945	2,052
Principals' Assoc.	0	0	0	283
Publications	0	24,139	24,139	23,456
Reading Competition	0	1,208	1,208	0
Right Start	0	1,693	1,693	1,323
SADSO	0	14,297	14,297	14,928
Science	0	896	896	4,128
Sevier	0	2,353	2,353	1,286
Social Studies	0	334	334	1,380
Softball	0	5,384	5,384	5,321
Spanish Club	0	1,028	1,028	884
Special Education	0	198	198	185
Speech	0	168	168	483
Student Act. Supply	0	6,519	6,519	4,020
Student Council/PDO	0	15,840	15,840	14,783
Summer School	0	28,119	28,119	28,279
Swimming	0	1,828	1,828	1,368
Tennis	0	2,743	2,743	2,647

Continued next page.

The accompanying notes are an integral part of this statement.

KATCHICHOES PARISH SCHOOL BOARD  
 STUDENT ACTIVITY FUNDS  
 KATCHICHOES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997  
 (Continued)

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Treak	\$ 0	\$ 3,844	\$ 3,844	\$ 1,832
Teachers' Conventions	0	899	899	213
Teachers' Courtesy Fund	0	14,822	14,822	9,360
Outs Band	0	215	215	360
Year Book	0	12,934	12,934	13,518
Weekly Reader	0	89	89	223
YACA	0	4,120	4,120	1,253
Miscellaneous	<u>85,286</u>	<u>8,382</u>	<u>93,668</u>	<u>71,696</u>
<b>Total Expenditures</b>	<b>\$938,084</b>	<b>\$316,781</b>	<b>\$1,254,865</b>	<b>\$1,121,514</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 38,871</b>	<b>\$ 1,351</b>	<b>\$ 40,222</b>	<b>\$ (73,208)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,545	2,985	4,530	89,824
Transfers Out	<u>2,189</u>	<u>2,824</u>	<u>5,013</u>	<u>89,824</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses</b>	<b>\$ 38,197</b>	<b>\$ 1,912</b>	<b>\$ 40,109</b>	<b>\$ (73,208)</b>
<b>Fund Balance at Beginning of Year</b>	<b>554,387</b>	<b>327,821</b>	<b>882,208</b>	<b>1,384,154</b>
<b>Fund Balance at End of Year</b>	<b>\$592,584</b>	<b>\$329,733</b>	<b>\$922,317</b>	<b>\$1,281,828</b>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1997**

**INTRODUCTION**

As provided by Louisiana Revised Statute 17:414 and resolutions of the Natchitoches Parish School Board, the Natchitoches Parish Student Activity Funds (the "Student Activity Funds") are maintained under the direction of the school principals and the school board for the management of any money which accrues to benefit the schools. Revenues are generated within the schools from various sources including student fees, conversions and other fundraising activities. These revenues are used for a variety of purposes ranging from miscellaneous supplies for the school, instructional programs, and extracurricular student organizations. These funds are used to supplement rather than replace funds for activities and services provided by the local school board. The money provided by the State of Louisiana to the Natchitoches Parish School Board for support of the regular instructional programs and the school facilities are not included.

The Natchitoches Parish School Board is the governing body for seventeen (17) separate schools within the parish providing instructional and educational benefits for grades Pre-K (Pre-kindergarten) through 12. The following schools are included:

School	Grade
Natchitoches Central High School	10-12
Lakeview High School	9-12
Ninth Grade Center	9
Natchitoches Junior High	7-8
Lakeview Junior High	7-8
Northern Middle Lab	6-8
Cloutiersville Elementary/Jr. High	K-8
Marthaville Elementary/Jr. High	K-8
Prevernal Elementary/Jr. High	K-8
East Natchitoches Elementary	K-5
North Natchitoches Elementary	K-5
Paris Elementary	K-5
Fairview Alpha Elementary	K-5
Goldonna Elementary	K-5
Northern Elementary	K-5
Waver Elementary	K-5
Preschool Center	Pre-K Special Education



**NATCHITOCHEES PARISH SCHOOL BOARD**  
**STUDENT ACTIVITY FUNDS**  
 Notes to Financial Statements  
 June 30, 1997

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

**A. BASIS OF PRESENTATION**

The accompanying component unit financial statements of the Natchitoches Parish School Board Activity Funds 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. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

**B. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the Natchitoches Parish School Board is the financial reporting entity for Natchitoches Parish. The financial reporting entity consists of (a) the primary government (School Board), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Natchitoches Parish School Board for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the School Board to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the School Board.
2. Organizations for which the School Board does not appoint a voting majority but are financially dependent on the School Board.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1997**

Because of criteria 1(a), 1(b), and 2, above, the Natchitoches Parish School Board Student Activity Funds were determined to be a component unit of the Natchitoches Parish School Board, the reporting entity. The accompanying financial statements present information only on the funds maintained by the Student Activity Funds and do not present information on the School Board, the general governmental services provided by the governmental unit, or the other governmental units that comprise the reporting entity.

### C. FUND ACCOUNTING

The Student Activity Funds use 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 they do not directly affect net reportable available financial resources.

Funds of the Student Activity Funds are classified as fiduciary or agency funds. Agency funds account for the collection and disbursement of assets or legally restricted monies, generated by the schools and organizations within the schools for the parish. While these accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board. Funds of the Student Activity Funds include:

1. **General Fund** - the general operating fund of the Student Activity Funds and accounts for revenues and expenditures that tend to benefit the entire school and are not restricted to any specific group or activity.
2. **Restricted Fund** - Accounts for transactions relating to resources restricted to expenditures of a specific purpose or group of students.

### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Agency funds are reported in nature (assets equal liabilities) and do not involve measurement of results of operations. With this measurement focus, only current assets and current liabilities are generally 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 the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**NATCHITOCHEES PARISH SCHOOL BOARD  
STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1997**

Revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized when the related fiscal liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time of purchase.

Other financing sources (if any) are transfers between funds that are not expected to be repaid or any other financing sources such as debt proceeds.

**E. BUDGETS**

1. An annual operating budget is usually required by law of the State of Louisiana. However, School Boards/ Student Activity Funds are not required to prepare or adopt a budget due to the variable nature related to the different school activities and organizations raising funds.

**F. ENCUMBRANCES**

The Student Activity Funds do not employ the use of encumbrance accounting.

**G. CASH & CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under the state law, the Student Activity Funds 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 Student Activity Funds 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 cost.

**H. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. Public domains or infrastructures are not capitalized. Interest costs, if any, incurred during construction are capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. The Student Activity Funds had no fixed assets as of the end of the year.

**NATCHITOCHES PARISH SCHOOL BOARD**  
**STUDENT ACTIVITY FUNDS**  
 Notes to Financial Statements  
 June 30, 1997

**I. COMPENSATED ABSENCES**

The Student Activity Funds have no employees and, thus, do not carry forward or accrue compensated absences.

**J. 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.

**K. FUND EQUITY**

**Reserves**

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific use.

**Designated Fund Balances**

Designated Fund Balances represent tentative plans for future use of financial resources.

**L. TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**M. CASH AND CASH EQUIVALENTS**

At June 30, 1997, the Student Activity Funds had cash and cash equivalents totaling \$131,856 that was held in checking accounts at local banks. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit for the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1997, the Student Activity Funds entire cash balance was totally insured by FDIC insurance.

**NATCHITOCHEE PARISH SCHOOL BOARD**  
**STUDENT ACTIVITY FUNDS**  
 Notes to Financial Statements  
 June 30, 1997

The School Activity Funds cash is categorized below to give an indication of the level of risk assumed by the Student Activity Funds at June 30, 1997. Category 1 includes cash held by the Student Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 would include cash held by a trustee or other third party not in the School Activity Funds name and uninsured and unguaranteed.

	Category 1	Category 2	Category 3
Checking Account	\$121,249	\$0	\$0
Savings Account	4,707	0	0
Total	<u>\$125,956</u>	<u>\$0</u>	<u>\$0</u>

**NOTE 2 - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets would ordinarily be shown in the asset group section of this report. However, the Student Activity Funds do not have any fixed assets to report.

**NOTE 3 - INTERFUND RECEIVABLES/PAYABLES**

There were no interfund receivables or payables of the Student Activity Funds as of June 30, 1997.

**NOTE 4 - PENDING LITIGATION**

There were no civil suits pending damages against the Student Activity Funds outstanding at June 30, 1997.

**NOTE 5 - RELATED PARTY TRANSACTIONS**

The Student Activity Funds had no related party transactions for the year ended June 30, 1997.

**NOTE 6 - COMPENSATION PAID TO BOARD MEMBERS**

Neither the members of the School Board, school administrators, teachers nor students of the Student Activity Funds received any compensation during the school year. Such compensation is strictly prohibited by state and local laws.

**NOTE 7 - LONG-TERM DEBT**

The Student Activity Funds had no long-term debt at June 30, 1997.

SUPPLEMENTARY INFORMATION

STATEMENT OF CHANGES IN RESTRICTED FUND BALANCES

**Wachitoches Parish School Board  
Student Activity Funds  
Wachitoches, Louisiana  
Combined Statement of Changes in Restricted Fund Balances  
for the Year Ended June 30, 1997**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
Activities	\$ 1,782	\$ 68,748	\$ 35,628	\$9,179	\$ 8,349
Activities-Girls	180	1,900	1,658	0	152
4-H Club (4-6)	2,463	5,895	6,300	0	2,158
4-H Club (Jr. High)	810	3,278	2,914	(58)	1,114
Aerobics	270	0	0	0	270
Art	369	5,638	4,678	(82)	1,247
Activities-Boys	1,483	18,209	18,828	(218)	1,256
BETA Club	626	18,134	8,683	0	2,077
Band	1,497	88,906	84,829	2,668	(257)
Basketball	403	1,974	5,218	3,482	81
Basketball	431	19,254	18,462	(1,004)	119
Basketball-Girls	93	3,433	2,334	0	1,174
Basketball Team-Boys	1,819	1,656	3,811	0	24
Basketball Team-Girls	1,323	8,559	8,849	0	1,033
Bible Club	121	0	38	(15)	68
Builders Club	0	1,562	1,368	0	256
Biology	148	388	332	0	204
Chiefain	104	0	0	0	104
Chorelinades	6,393	34,784	48,286	208	899
Chemistry	182	0	0	0	182
Ch Activities (Pop Squad)	188	5,244	3,402	199	389
Class of 1997	1,817	3,686	4,378	(422)	(77)
Class of 1998	873	11,089	9,821	(81)	2,060
Class of 1999	0	2,689	1,831	(18)	1,848
Class of 2000	28	0	0	0	28
Class of 1994	467	0	0	(467)	0
Class of 1995	(128)	0	0	128	0
Class of 1996	33	0	0	(13)	0
Class-Up-Group	123	2,172	2,885	0	218
CDC	165	2,646	1,948	(1,263)	0
Computer	78	0	38	0	0
DECA	754	9,786	8,084	(2,894)	732
Drama	888	751	1,841	(31)	574
Drill Team	(118)	885	757	0	0

Continued next page.

The accompanying notes are an integral part of this statement.



**Northshore Parish School Board**  
**Student Activity Funds**  
**Northshore, Louisiana**  
**Combined Statement of Changes in Restricted Fund Balances**  
**for the Year Ended June 30, 1997**  
**(Continued)**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfer In/(Out)	Fund Balance 6-30-97
Drivers' Ed.	\$ 765	\$ 1,372	\$ 5,341	\$ 0	\$ 2,896
English Class	(138)	0	0	0	(138)
FHA-A	944	34,388	37,238	671	447
FCA	89	2,700	2,688	(189)	191
FFA	6,187	34,894	35,524	(24)	6,653
FFA	2,166	831	1,772	(91)	1,094
FFA/Match - Parish	282	0	0	0	282
Food Service	124	0	0	0	124
Football	34	68,368	62,617	(4,977)	0
Football Club	4,282	2,916	4,004	0	2,194
French Club	781	429	763	89	536
Functional Workshop	194	5,124	2,978	0	2,340
Gifted & Talented	49	8,138	8,861	0	326
Golf	0	731	1,186	415	0
Graduation	9,486	11,139	14,218	(81)	4,436
History	88	0	0	0	88
Home Ec.	0	96	0	0	96
Industrial Arts	287	0	39	0	248
Instruments	20	284	182	0	92
IBOPC	2,318	28,145	18,764	(279)	3,474
Key Club	187	5,668	2,999	(48)	1,333
Literary	7,417	14,958	15,247	0	7,128
Lum Cos	796	2,489	2,188	0	1,817
Maroon Line/Dance Lines	2,287	10,891	12,897	(188)	1,293
March Club	121	8,185	7,282	(48)	1,385
Music Club	0	418	681	0	0
National Honor Society	377	1,244	873	(15)	933
Orythmas	418	0	35	0	483
Post-Holston/Facilitators	3,618	7,644	7,156	449	2,987
Pop Squad	17	362	364	0	15
Peer Group/NCIS	151	120	36	(75)	160
PTSD/PTD/Parent Assoc.	17,873	41,814	34,540	(29)	25,127
Powerlifting	0	1,662	2,940	1,275	0

Continued next page.

The accompanying notes are an integral part of this statement.

INDIVIDUAL SCHOOL INFORMATION

**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Combined Balance Sheet  
June 30, 1997**

	General Fund	Special Revenue Fund	Total (Monocash) Only	6-30-96 (Monocash) Only
<b>ASSETS:</b>				
Cash	\$9,882	\$65,568	\$75,450	\$72,408
Savings-C/D	0	1,000	1,000	1,000
Accounts Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$9,882</b>	<b>\$66,568</b>	<b>\$76,450</b>	<b>\$73,408</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE(s)</b>				
Fund Balance, Unrestricted	9,882	0	9,882	1,885
Fund Balance, Restricted	0	66,568	66,568	71,523
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$9,882</b>	<b>\$66,568</b>	<b>\$76,450</b>	<b>\$73,408</b>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Doll.)	6-30-98 (Memorandum Doll.)
<b>REVENUES:</b>				
Office Receipts	\$ 4,021	\$ 0	\$ 4,021	\$ 1,785
Educational Materials	290	0	291	1,753
Telephone	29	0	29	51
Concession Sales	8,799	0	8,799	2,763
School Picnics	3,148	0	3,148	12,770
Athletics, other	1,258	0	1,258	0
Student Store/Mike, Sales	792	0	792	0
Field Trips	495	0	495	0
Parking Permits	1,814	0	1,814	21,779
Interest Income	3,289	0	3,289	4,206
School Board Retiree	568	0	568	1,650
Athletics	0	22,740	22,740	6,816
4-H Club (Gr. High)	0	170	170	220
Adrenal	0	0	0	899
Art	0	4,110	4,110	2,987
Athletic Boosters	0	18,176	18,176	18,597
Band	0	63,796	63,796	38,347
Basketball	0	1,167	1,167	0
Basketball	0	17,625	17,625	18,815
Blind Club	0	0	0	1,254
Biology	0	384	384	207
Chiefs	0	0	0	376
Cheerleaders	0	15,779	15,779	13,828
Chiefs	0	3,248	3,248	2,242
Class of '97	0	3,686	3,686	3,328
Class of '98	0	8,177	8,177	3,252
Class of '99	0	2,699	2,699	0
Class of '96	0	0	0	3,688
COE	0	2,644	2,644	2,366
DECA	0	9,767	9,767	5,897
Drums	0	752	752	794
PTBLA	0	20,887	20,887	30,626

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
ICA	\$ 0	\$ 441	\$ 441	\$ 168
FFA	0	25,140	25,140	18,891
FHA	0	188	188	236
Football	0	66,940	66,940	121,660
French Club	0	429	429	929
Functional Workshop	0	5,174	5,174	1,414
Golf	0	771	771	1,175
Graduates	0	8,075	8,075	8,641
JROTC	0	12,992	12,992	18,217
Key Club	0	5,668	5,668	738
Kindergarten	0	33	33	0
Library	0	0	0	460
Miraca Lino/Dance Lines	0	8,075	8,075	14,338
Math Club	0	8,987	8,987	4,608
National Honor Society	0	1,130	1,130	1,884
Peer Helpers/Facilitators	0	1,379	1,379	1,785
Peer Group NCHS	0	120	120	219
PTSD/PTA/Panther Assoc.	0	682	682	1,870
Powerlifting	0	1,665	1,665	68
Publications	0	38,080	38,080	19,235
Right Start	0	1,691	1,691	1,211
SADSD	0	2,033	2,033	1,900
Science	0	980	980	946
Soccer	0	1,248	1,248	833
Social Studies	0	290	290	1,236
Soccer	0	5,287	5,287	5,845
Sports Club	0	987	987	688
Special Education	0	0	0	14
Speech	0	125	125	418
Student Assn./Supply	0	0	0	508
Student Council/SACD	0	4,215	4,215	1,842
Summer School	0	18,470	18,470	26,528

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997  
 (Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Debt)	6-30-96 (Memorandum Debt)
Swimming	\$ 0	\$ 1,858	\$ 1,858	\$ 137
Tennis	0	0	0	2,689
Track	0	318	318	597
Teachers' Concessions	0	533	533	403
Teachers' Courtesy Fund	0	212	212	530
Gate Head	0	0	0	25
Woodworks	0	14	14	16
Donations/Miscellaneous	12,358	1,772	14,130	2,123
<b>Total Revenues</b>	<b>538,262</b>	<b>512,128</b>	<b>1,050,390</b>	<b>918,121</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-96 (Miscellaneous Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 6,077	\$ 0	\$ 6,077	\$ 3,883
Entire, Supplies/Materials	1,236	0	1,236	24,923
Telephone	2,682	0	2,682	2,789
Concessions/Purchases	3,039	0	3,039	0
School Picture Costs	2,600	0	2,600	6,880
Field Trips	465	0	465	0
Repairs & Maintenance	917	0	917	3,182
Athletics	0	29,168	29,168	22,626
4-H Club (As. High)	0	121	121	186
Alumni	0	0	0	5,118
Art	0	3,147	3,147	2,674
Athletic Boosters	0	18,083	18,083	16,785
Band	0	69,047	69,047	34,283
Baseball	0	4,649	4,649	3,289
Basketball	0	16,321	16,321	28,561
Bible Club	0	28	28	1,233
Biology	0	322	322	67
Choir/Choir	0	0	0	47
Choroblasters	0	22,215	22,215	13,333
Charities (Pop Squad)	0	3,402	3,402	4,193
Class of '93	0	3,798	3,798	5,381
Class of '98	0	4,387	4,387	1,426
Class of '94	0	1,021	1,021	0
Class of '96	0	0	0	2,364
COE	0	1,548	1,548	2,432
DECA	0	8,084	8,084	5,798
Drama	0	1,041	1,041	882
FERA	0	21,526	21,526	21,617
FCA	0	234	234	126
FPA	0	24,137	24,137	18,635
FHA	0	296	296	571

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Miscellaneous Costs)	6-30-96 (Miscellaneous Only)
Football	\$ 0	\$ 40,960	\$ 40,960	\$ 89,188
French Club	0	510	510	858
Functional Workshop	0	2,938	2,938	371
Golf	0	3,186	3,186	1,478
Graduation	0	12,904	12,904	8,362
JROTC	0	12,180	12,180	15,748
Key Club	0	3,990	3,990	1,371
Kindergarten	0	015	015	0
Library	0	0	0	299
Maroon Line/Unser Line	0	8,515	8,515	12,416
Math Club	0	5,885	5,885	5,534
National Honor Society	0	683	683	1,835
Peer Helpers/Facilitators	0	1,485	1,485	2,832
Peer Group	0	36	36	68
PTSO/PTO/Parent Assoc.	0	488	488	1,834
Powerlifting	0	2,940	2,940	2,855
Publications	0	23,521	23,521	27,332
Right Start	0	1,683	1,683	1,323
SAED	0	1,581	1,581	2,324
Science	0	886	886	934
Scout	0	2,223	2,223	1,266
Social Studies	0	334	334	1,998
Soccer	0	5,584	5,584	4,884
Spanish Club	0	681	681	549
Sports	0	388	388	683
Student Ass. Supply	0	0	0	180
Student Council/SAGO	0	3,472	3,472	1,745
Summer School	0	28,119	28,119	28,279
Swimming	0	1,828	1,828	1,368
Tennis	0	2,742	2,742	2,847
Track	0	3,844	3,844	1,832
Teachers' Conventions	0	850	850	337

Continued next page.

The accompanying notes are an integral part of this statement.



**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1998  
(Continued)**

	General Fund	Special Revenue Fund	Total (Miscellaneous Fund)	6-30-98 (Miscellaneous Fund)
Teachers' Country Fund	\$ 0	\$ 128	\$ 128	\$ 198
Quiz Bowl	0	0	0	86
Miscellaneous	<u>13,812</u>	<u>1,207</u>	<u>15,019</u>	<u>5,881</u>
<b>Total Expenditures</b>	<b><u>13,812</u></b>	<b><u>1,335</u></b>	<b><u>15,147</u></b>	<b><u>11,765</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 6,800</b>	<b>\$ (9,208)</b>	<b>\$ (2,940)</b>	<b>\$ (14,134)</b>
<b>Other Financing Sources (uses):</b>				
Transfers In	1,131	2,086	3,217	42,638
Transfers Out	<u>2,808</u>	<u>1,125</u>	<u>3,933</u>	<u>42,638</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 6,800</b>	<b>\$ (8,947)</b>	<b>\$ (2,940)</b>	<b>\$ (14,134)</b>
<b>Fund Balance at Beginning of Year</b>	<b><u>3,882</u></b>	<b><u>75,503</u></b>	<b><u>79,385</u></b>	<b><u>90,519</u></b>
<b>Fund Balance at End of Year</b>	<b><u>3,9,882</u></b>	<b><u>66,556</u></b>	<b><u>76,438</u></b>	<b><u>76,385</u></b>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers (In/Out)	Fund Balance 6-30-97
Activities	\$ 3,112	\$ 32,548	\$ 29,168	\$6,519	\$ 4,151
4-H Club-( Jr. High)	63	179	121	(58)	62
Accompan	270	0	0	0	270
Art	190	4,111	3,347	(52)	1,462
Athletic Boosters	1,444	18,176	18,806	(218)	1,496
Band	2,188	62,795	69,849	2,868	(173)
Baseball	0	1,187	4,849	3,662	0
Basketball	0	17,625	16,521	(1,104)	0
Bible Club	121	0	28	(25)	68
Biology	180	384	322	0	322
Choir/In	194	0	0	0	194
Choir/leaders	6,061	15,175	22,215	200	(219)
Chemistry	182	0	0	0	182
Christmas	148	3,348	3,682	199	165
Class of '97	354	3,686	3,798	(422)	0
Class of '98	879	8,177	8,987	(81)	2,674
Class of '99	0	2,680	1,021	(20)	1,549
CDE	165	2,646	3,548	(1,285)	0
DECA	714	9,766	8,084	(2,184)	572
Drama	888	751	1,041	(200)	578
FBLA	158	20,886	21,520	671	187
FCA	30	480	234	(180)	136
FCA	5,504	21,180	24,177	(24)	6,883
FHA	404	308	270	(45)	297
Football	0	66,508	61,983	(4,525)	0
French Club	220	428	316	89	298
Parental Workshop	821	3,124	2,976	0	2,979
Golf	0	771	1,186	415	0
Graduation	3,746	8,375	12,904	(81)	2,816
History	88	0	0	0	88
BOCCE	2,993	12,952	12,188	(227)	3,582
Key Club	62	5,668	3,998	(188)	1,722
Library	1,826	20	413	0	1,444

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES CENTRAL HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997  
(Continued)**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
Maroon Line/Dance Lines	\$ 1,283	\$ 8,275	\$ 8,213	\$ (189)	\$ 966
Math Club	623	6,867	3,885	(49)	1,676
National Honor Society	577	3,118	680	(15)	680
New Hispanic Facilities	484	3,379	1,450	0	2,413
Peer Group	151	120	36	(75)	160
PESSOPTO/Parent Assoc.	144	682	408	(48)	369
Photocopying	0	1,665	2,948	1,275	0
Publications	8,543	38,080	23,520	1,816	26,919
Right Start	377	1,489	1,692	(5)	169
SAAD	83	2,002	1,983	28	134
Science	814	960	896	(50)	828
Sevens	0	1,348	2,253	1,805	0
Social Studies	662	260	289	(45)	688
Soccer	0	5,287	5,584	317	0
Spanish Club	207	981	681	0	507
Special Education	14	0	0	0	14
Sports	488	125	330	-441	676
Student Assistance/Supply	807	0	0	0	807
Student Council/SHGO	3,449	4,313	3,532	(138)	4,892
Summer School	13,534	18,478	28,119	0	3,685
Swimming	0	1,848	1,828	(21)	0
Tennis	0	0	2,745	2,745	0
Track	0	758	3,843	3,185	0
Teachers' Concessions	679	535	850	0	364
Teachers' Courtesy Fund	210	315	128	0	397
Quiz Bowl	23	3	0	0	23
Woodworks	16	14	0	0	30
Miscellaneous	92	1,789	1,782	0	92
<b>Total</b>	<b>\$15,218</b>	<b>\$620,296</b>	<b>\$421,864</b>	<b>\$,881</b>	<b>\$66,568</b>

The accompanying notes are an integral part of this statement.

**LAKEVIEW HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA**

Combined Balance Sheet  
June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$ 1,285	\$10,252	\$11,537	\$ 11,229
<b>LIABILITIES:</b>				
Accounts Payable	\$ 6,817	\$10,000	\$16,817	\$ 15,456
<b>FUND BALANCE:</b>				
Fund Deficit	(4,822)	0	(4,822)	(12,171)
Fund Balance, Restricted	____0	____(732)	____(732)	____288
<b>Total Liabilities &amp;     Fund Balance</b>	<b>\$ 1,285</b>	<b>\$10,252</b>	<b>\$11,537</b>	<b>\$ 11,229</b>

The accompanying notes are an integral part of this statement.

LAKENOW HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997

	General Fund	Special Revenues Fund	Total (Nonrestricted Only)	6-30-96 (Nonrestricted Only)
<b>REVENUES:</b>				
Educational Materials	\$ 0	\$ 0	\$ 0	\$ 228
Concession Sales	17,768	0	17,768	21,661
School Pictures	380	0	380	0
Athletics, other	4,908	0	4,908	0
Locker Fees	76	0	76	0
Parking Permits	367	0	367	459
Athletics	0	18,185	18,185	17,228
Baseball	0	207	207	1,521
Basketball Team-Boys	0	1,839	1,839	3,212
Basketball Team-Girls	0	6,539	6,539	4,868
Cheerleaders	0	296	296	1,357
Class of '97	0	0	0	1,754
Class of '98	0	2,852	2,852	0
Class of 2000	0	0	0	20
Class-4ly Group	0	2,172	2,172	438
Drivers' Ed.	0	3,892	3,892	3,989
FFA	0	10,854	10,854	6,862
FFA	0	482	482	6,061
Football Club	0	2,816	2,816	5,553
JROTC	0	7,192	7,192	6,800
Dance Line	0	2,832	2,832	4,883
Orchestra	0	0	0	582
Peer Helpers/Facilitators	0	32	32	426
Pop Squad	0	362	362	0
Science	0	193	193	220
Spanish Club	0	336	336	384
Student Activities/Supply	0	1,288	1,288	0

Continued next page

The accompanying notes are an integral part of this statement.

**LAKEVIEW HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-96 (Miscellaneous Only)
Teachers' Courtesy Fund	\$ 0	\$ 501	\$ 501	\$ 65
Year Book	0	4,353	4,353	3,716
TACA	0	386	386	521
Donations/Miscellaneous	<u>4,805</u>	<u>0</u>	<u>4,805</u>	<u>4,861</u>
<b>Total Revenues</b>	<b>495,824</b>	<b>548,233</b>	<b>1,044,057</b>	<b>925,027</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**LAURENVIEW HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEUS, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 1,386	\$ 0	\$ 1,386	\$ 1,298
Educ. Supplies/Materials	525	0	525	595
Telephone	1,335	0	1,335	1,547
Compassion Purchases	9,717	0	9,717	28,186
School Picture Costs	0	0	0	0
Athletic, other	2,800	0	2,800	0
Repairs & Maintenance	781	0	781	1,635
Athletics	0	12,162	12,162	25,135
Athletic Expenses	0	0	0	28
Baseball	0	568	568	1,168
Basketball Team-Boys	0	3,431	3,431	1,869
Basketball Team-Girls	0	6,899	6,899	1,838
Class Leaders	0	99	99	1,896
Class of '97	0	580	580	1,231
Class of '98	0	2,716	2,716	0
Class of '96	0	0	0	872
Class-Up Group	0	2,085	2,085	378
Delivery Ed	0	2,160	2,160	4,882
English Class	0	0	0	28
FTA	0	11,288	11,288	6,114
FHA	0	1,502	1,502	5,728
Football Club	0	4,304	4,304	2,916
JCOYC-School Board	0	6,284	6,284	8,193
Literary	205	0	205	0
Dance Line	0	2,146	2,146	4,352
Orchestra	0	0	0	1,622
Peer Helpers/Facilitators	0	71	71	442
Pop Squad	0	564	564	86
Science	0	0	0	281
Soccer	0	0	0	341
Spanish Club	0	178	178	543

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHULES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Student Assistance/Supply	\$ 0	\$ 1,388	\$ 1,388	\$ 0
Teachers' Courtesy Fund	0	317	317	799
Year Book	0	9,083	9,083	9,625
YACSA	0	608	608	489
Miscellaneous	<u>6,045</u>	<u>—</u>	<u>6,045</u>	<u>8,126</u>
<b>Total Expenditures</b>	<b><u>6,228</u></b>	<b><u>10,008</u></b>	<b><u>16,236</u></b>	<b><u>16,230</u></b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 7,174</b>	<b>\$ (651)</b>	<b>\$ 6,623</b>	<b>\$ (13,521)</b>
<b>Other Financing Sources (uses)</b>				
Transfers In	381	0	381	2,184
Transfers Out	<u>—</u>	<u>381</u>	<u>381</u>	<u>2,184</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 7,159</b>	<b>\$ (932)</b>	<b>\$ 6,627</b>	<b>\$ (13,519)</b>
<b>Fund Balance at Beginning of Year</b>	<b>(12,127)</b>	<b>289</b>	<b>(12,127)</b>	<b>1,348</b>
<b>Fund Balance at End of Year</b>	<b><u>5,112</u></b>	<b><u>(702)</u></b>	<b><u>4,410</u></b>	<b><u>(12,127)</u></b>

The accompanying notes are an integral part of this statement.



**LAKEVIEW HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
Athletics	\$7,838	\$19,185	\$13,361	\$ 0	\$ 13,662
Athletic Events	27	0	0	0	27
Baseball	470	287	589	0	168
Basketball Team-Boys	1,819	1,656	3,451	0	34
Basketball Team-Girls	1,323	6,359	6,849	0	1,833
Cheerleaders	(307)	296	(11)	0	0
Class of '97	500	0	580	0	(77)
Class of '98	0	2,952	2,714	0	238
Class of 2000	38	0	0	0	38
Class of '94	467	0	0	(467)	0
Class of '95	(120)	0	0	120	0
Class of '96	35	0	0	(35)	0
Close-Up Group	121	3,072	2,685	0	2,518
Drivers' Ed.	785	3,992	3,163	0	2,614
English Class	(178)	0	0	0	(178)
FEBA	247	0	0	0	247
FFA	683	18,954	11,287	0	17,950
FHA	1,673	482	1,802	0	653
Food Service	124	0	0	0	124
Football Club	4,282	2,918	4,024	0	3,176
HOVOC	(677)	7,192	6,584	0	(261)
Key Clubs	15	0	0	0	15
Dance Line	294	2,031	2,146	0	279
Orchestra	67	0	0	0	67
Peer Helpers/Facilitators	182	32	77	0	137
Pop Squad	2	342	344	0	0
Science	29	183	0	0	212
Social Studies	336	0	0	0	336
Soccer	68	0	0	0	68
Spanish Club	43	325	338	0	40
Student Assistance/Supply	0	1,380	1,380	0	0
Teacher's Courtesy Fund	(1,708)	383	517	0	(1,842)

Continued next page.

The accompanying notes are an integral part of this statement.

LAKENVIEW HIGH  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997  
 (Continued)

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers (to)(out)	Fund Balance 6-30-97
Year Book	\$21,668	\$ 4,153	\$ 3,082	\$ 0	\$22,739
NACA	78	380	680	0	38
Miscellaneous	11	0	0	0	11
Total	\$ 21,757	\$ 4,533	\$ 3,762	\$ 0	\$ 22,528

The accompanying notes are an integral part of this statement.

NATCHITOCHES NINTH GRADE CENTER  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
 June 30, 1987

	General Fund	Special Revenue Fund	Total (Monocashiers Only)	6-30-86 (Monocashiers Only)
<b>ASSETS:</b>				
Club	\$747	\$4,415	\$5,208	\$7,241
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	\$747	\$4,415	\$5,208	\$7,241
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	747	0	747	1,474
Fund Balance, Restricted	0	4,415	4,415	5,867
Total Liabilities & Fund Balance	\$747	\$4,415	\$5,208	\$7,241

The accompanying notes are an integral part of this statement.

**NATCHITOCHES NINTH GRADE CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES</b>				
Office Receipts	\$ 519	\$ 0	\$ 519	\$ 0
Educational Materials	504	0	504	0
Concession Sales	1,810	0	1,810	1,717
Athletics, other	764	0	764	1,024
Spirit Shirt Sales	0	0	0	170
Student News/Other Sales	4,851	0	4,851	0
Yearbook Sales	2,735	0	2,735	1,814
Field Trips	0	0	0	1,168
Athletics	0	1,182	1,182	0
A-H Club (Gr. High)	0	838	838	120
NETA Club	0	780	780	0
Class leaders	0	988	988	0
FBLA	0	15,494	15,494	1,400
FCA	0	2,261	2,261	0
French Club	0	0	0	1,760
Library	0	55	55	82
Four Helops/Facilities	0	1,035	1,035	877
FISCIPTG/Parent Assoc.	0	1,138	1,138	0
SADD	0	18,970	18,970	15,156
Student Council/FOO	0	3,296	3,296	1,418
Teachers' Courtesy Fund	0	442	442	209
YACA	0	2,624	2,624	867
Donations/Miscellaneous	1,697	1,282	2,979	6,358
<b>Total Revenues</b>	<b>\$13,122</b>	<b>\$42,812</b>	<b>\$56,000</b>	<b>\$32,101</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEE NINTH GRADE CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memoranda Dob)	6/30/96 (Memoranda Dob)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 3,782	0	\$ 3,782	\$ 2,876
Educ. Supplies/Materials	404	0	414	387
Concession Purchases	0	0	0	18
Activities, Other	589	0	589	1,323
Spirit Shirt Costs	0	0	0	350
Student Store/Mech. Costs	4,186	0	4,186	0
Yearbook Costs	2,889	0	2,889	2,143
Field Trips	0	0	0	1,194
Repairs & Maintenance	560	0	560	0
Activities	0	1,858	1,858	0
4-H Club-(Jr. High)	0	498	498	60
BETA Club	0	488	488	0
Charadeuses	0	996	996	0
FELA	0	16,818	16,818	6,664
PCA	0	2,286	2,286	0
French Club	0	352	352	1,180
Literary	0	186	186	358
Peer Helpers/Facilitators	0	858	858	831
PTSO/PTCO/Parent Assoc.	0	1,252	1,252	24
SADD	0	12,528	12,528	14,684
Science	0	0	0	123
Student Council/SGO	0	3,271	3,271	1,284
Teachers' Country Fund	0	412	412	579
YACA	0	2,646	2,646	780
Miscellaneous	1,608	1,182	2,790	5,267
<b>Total Expenditures</b>	<b>\$12,288</b>	<b>\$46,392</b>	<b>\$58,680</b>	<b>\$38,722</b>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHES NINTH GRADE CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ (668)	\$ (1,478)	\$ (2,146)	\$ (1,345)
Other Financing Sources (uses):				
Transfers In	38	130	168	438
Transfers Out	<u>38</u>	<u>89</u>	<u>127</u>	<u>438</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (727)	\$ (1,434)	\$ (2,161)	\$ (1,545)
Fund Balance at Beginning of Year	1,424	3,867	5,291	3,838
Fund Balance at End of Year	\$ 697	\$ 2,433	\$ 3,130	\$ 2,293

The accompanying notes are an integral part of this statement.

NATCHITOCHEUS NINTH GRADE CENTER  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEUS, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
Athletes/Girls	\$ 0	\$ 1,162	\$ 1,858	\$ 0	\$ 302
A-H Club (Gr. High)	171	838	499	(18)	589
BETA Club	0	780	860	0	180
Class Leaders	0	988	995	0	2
DELA	338	15,484	16,819	0	29
FOA	0	2,281	2,206	0	55
FPA	38	0	0	0	89
FPA-Match, Parish	302	0	0	0	302
French Club	332	0	283	0	379
Library	238	96	182	0	152
Peer Helpers/Facilitators	621	1,024	950	0	711
PFLAG/PTA/Parent Assoc.	94	1,128	1,212	28	0
SAED	2,527	18,910	12,506	(28)	891
Science	38	0	0	(35)	0
Student Council/SAEO	462	3,294	3,271	18	499
Teachers' Courtesy Fund	67	443	412	108	198
VACA	82	2,624	2,646	0	68
Miscellaneous	—	1,785	1,243	—	—
<b>Total</b>	<b>\$1,862</b>	<b>\$42,917</b>	<b>\$44,382</b>	<b>\$62</b>	<b>\$4,423</b>

The accompanying notes are an integral part of this statement.

**LAKEVIEW JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
MATCHBROTHER, LOUISIANA**

**Combined Balance Sheet  
June 30, 1997**

	General Fund	Special Revenues Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>ASSETS</b>				
Cash	\$1,219	\$1,587	\$2,806	\$1,899
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$1,219</b>	<b>\$1,587</b>	<b>\$2,806</b>	<b>\$1,899</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$1,576
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	1,219	0	1,219	401
Fund Balance, Restricted	0	1,587	1,587	1,878
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$1,219</b>	<b>\$1,587</b>	<b>\$2,806</b>	<b>\$1,279</b>

The accompanying notes are an integral part of this statement.



**LAKEVIEW JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Minority Only)	6-30-96 (Minority Only)
<b>REVENUES:</b>				
Educational Materials	\$ 1,800	\$ 0	\$ 1,800	\$ 1,787
Concession Sales	13,491	0	13,491	13,144
School Pictures	2,915	0	2,915	2,180
Athletics, other	0	0	0	1,883
Book Fair	0	0	0	383
Yearbook Sales	648	0	648	1,003
Locker Fees	749	0	749	643
Interest Income	388	0	388	287
Athletics	3,958	0	3,958	0
4-H Club (Jr. High)	0	1,877	1,877	1,747
Band	0	157	157	0
Basketball	0	0	0	2,005
Cheerleaders	0	1,411	1,411	155
Computer	0	0	0	180
Literary	0	176	176	11
Lane Cars	0	2,489	2,489	2,637
Dance Line	0	1,985	1,985	0
Peer Helped/Facilitators	0	2,171	2,171	0
PTSD/PTSD Parent Assoc.	0	0	0	2,130
Student Council/SCC	0	1,428	1,428	4,977
Teacher Country Fund	0	1,358	1,358	1,287
Donations/Miscellaneous	180	0	180	437
<b>Total Revenues</b>	<b>\$21,142</b>	<b>\$12,812</b>	<b>\$33,954</b>	<b>\$32,141</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**LAFAYETTE JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$2,544	0	2,544	35
Fuel, Supplies/Materials	1,890	0	1,890	2,500
Telephone	3,119	0	3,119	3,864
Construction Purchases	8,086	0	8,086	8,478
School Picture Costs	2,007	0	2,007	1,235
Athletics, other	3,615	0	3,615	1,236
Book Fair Costs	0	0	0	990
Yearbook Costs	0	0	0	907
Field Trips	350	0	350	0
Repairs & Maintenance	1,060	0	1,060	643
4-H Club (Fr. High)	0	1,665	1,665	1,878
Band	0	157	157	0
Basketball	0	177	177	3,633
Chorlinaders	0	1,163	1,163	325
Computer	0	78	78	342
Football	0	54	54	0
Library	0	176	176	34
Loan Cos	0	2,188	2,188	2,325
Dance Lines	0	1,938	1,938	0
Peer Helpers/Facilitators	0	2,358	2,358	0
PTSD/PTCA/Parent Assoc.	0	382	382	760
Publications	0	0	0	34
Student Council/SOC	0	1,353	1,353	3,039
Teachers' Country Fund	0	1,544	1,544	580
Miscellaneous	298	0	298	1,682
<b>Total Expenditures</b>	<b>\$22,890</b>	<b>\$11,162</b>	<b>\$34,052</b>	<b>\$32,889</b>

Continued next page.

The accompanying notes are an integral part of this statement.

LAKENHEIM JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,198	\$ (351)	\$ 847	\$ 71
Other Financing Sources (uses):				
Transfers In	0	449	449	235
Transfers Out	0	449	449	235
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 1,198	\$ (351)	\$ 847	\$ 71
Fund Balance at Beginning of Year	4,061	1,858	2,203	1,828
Fund Balance at End of Year	\$ 5,259	\$ 1,507	\$ 3,766	\$ 1,929

The accompanying notes are an integral part of this statement.

LAKEVIEW JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
4-88 Club (Jr. High)	\$ 39	\$ 1,877	\$ 1,688	\$ 0	\$ 231
Band	0	157	157	0	0
Basketball	431	0	177	0	254
Charleaders	38	1,141	1,183	0	8
Computer	78	0	78	0	0
Football	34	0	34	0	0
Library	0	176	176	0	0
Lane Cars	796	2,489	2,188	0	1,817
Dance Line	0	1,985	1,908	0	47
Peer Helpers/Facilitators	0	2,171	2,258	000	963
PISA/PIC/Parent Assoc.	1,149	0	392	0	748
Publications	42	0	0	0	42
Student Council/SBO	449	1,428	1,353	(100)	78
Teachers' Conting. Fund	228	1,588	1,588	0	280
<b>Total</b>	<b>\$2,818</b>	<b>\$12,912</b>	<b>\$13,162</b>	<b>\$0</b>	<b>\$2,982</b>

The accompanying notes are an integral part of this statement.

NATCHITOCHES JUNIOR HIGH  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
 June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Dollars)	6-30-96 (Memorandum Dollars)
<b>ASSETS:</b>				
Cash	\$2,141.00	\$4,117.00	\$ 6,258.00	\$5,815.00
Investment Account	0.00	0.00	0.00	0.00
Accounts Receivable	0.00	0.00	0.00	0.00
<b>Total Assets</b>	<b>\$2,141.00</b>	<b>\$4,117.00</b>	<b>\$ 6,258.00</b>	<b>\$5,815.00</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	(2,141.00)	0.00	(2,141.00)	3,886.00
Fund Balance, Restricted	0.00	4,117.00	4,117.00	2,000.00
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$2,141.00</b>	<b>\$4,117.00</b>	<b>\$ 6,258.00</b>	<b>\$5,815.00</b>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances For the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES</b>				
Office Receipts	\$ 624	\$ 0	\$ 624	\$ 0
Educational Materials	0	0	0	81
Telephone	83	0	83	0
Concession Sales	2,887	0	2,887	2,457
School Pictures	1,286	0	1,286	419
Athletics, other	4,112	0	4,112	6,628
Student Store/Books Sales	1,377	0	1,377	0
Athletics	0	1,671	1,671	0
Athletics-Club	0	0	0	1,278
G-H Club (Jr. High)	0	334	334	696
Art	0	1,548	1,548	505
Athletic Boosters	0	123	123	957
Band	0	16,872	16,872	17,813
Buildem Club	0	1,562	1,562	0
Cheerleaders	0	4,329	4,329	7,029
Gifted & Talented	0	0	0	82
Home Ec.	0	86	86	0
Literary	0	989	989	1,278
National Honor Society	0	154	154	306
Poor Helpers/Facilitators	0	10	10	135
PTSA/PTA/Parent Assoc.	0	1,888	1,888	0
Science	0	0	0	2,335
Student Activities/Supply	0	14	14	0
Student Council	0	0	0	1,442
Teachers' Courtesy Fund	0	1,178	1,178	960
Donations/Miscellaneous	1,312	0	1,312	1,521
<b>Total Revenues</b>	<b>\$13,461</b>	<b>\$21,697</b>	<b>\$45,098</b>	<b>\$45,024</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES JUNIOR HIGH  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-96 (Miscellaneous Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 4,158	\$ 0	\$ 4,158	\$ 3,470
Edis. Supplies/Materials	1,205	0	1,205	1,116
Telephone	3,545	0	3,545	2,288
Concession Purchases	2,521	0	2,521	1,282
School Police-Costs	0	0	0	39
Athletics, other	6,617	0	6,617	2,919
Repairs & Maintenance	0	0	0	274
Athletics	0	1,926	1,926	0
Athletics-Girls	0	0	0	18
4-H Club (Jr. High)	0	617	617	714
Art	0	1,331	1,331	132
Athletic Boosters	0	24	24	1,189
Band	0	17,295	17,295	29,815
Builders Club	0	1,398	1,398	0
Charterhouses	0	3,563	3,563	1,931
Functional Workshop	0	0	0	446
Gifted & Talented	0	42	42	82
Industrial Arts	0	39	39	0
Literary	0	828	828	1,136
National Home Society	0	198	198	166
Peer Helpers/Facilitators	0	0	0	168
PTSD/PTSD Parent Assoc.	0	914	914	0
Science	0	0	0	2,819
Special Education	0	84	84	0
Student Activities/Supply	0	18	18	0
Student Council/SAAC	0	0	0	1,902
Teacher/County Fund	0	336	336	348
Miscellaneous	1,862	0	1,862	182
<b>Total Expenditures</b>	<b>\$19,808</b>	<b>\$20,895</b>	<b>\$40,703</b>	<b>\$30,315</b>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHES JUNIOR HIGH  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997  
 (Continued)

	General Fund	Special Revenue Fund	Total (Miscellaneous Ded.)	6-30-96 (Miscellaneous Ded.)
Excess (Deficiency) of Revenues over Expenditures	\$ (5,547)	\$ 1,708	\$ (5,839)	\$ (10,491)
Other Financing Sources (uses):				
Transfers In	0	0	0	1,006
Transfers Out	0	0	0	1,006
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (5,547)	\$ 1,708	\$ (5,839)	\$ (10,491)
Fund Balance at Beginning of Year	3,406	2,408	5,813	18,230
Fund Balance at End of Year	\$ (2,141)	\$ 4,117	\$ 1,974	\$ 7,739

The accompanying notes are an integral part of this statement.



**NATCHITOCHES JUNIOR HIGH  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997**

	Fund Balance 6/30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6/30-97
Athletics	\$ 1,893	\$ 1,621	\$ 1,925	\$0	\$1,639
ATH Clubs (Vr. High)	413	354	687	0	138
Art	39	1,288	1,521	0	58
Athletic Boosters	14	133	24	0	123
Band	60	36,871	17,285	0	(327)
Badminton Club	0	1,247	1,246	0	258
Cheerleaders	(1,598)	6,329	5,562	0	(570)
French Club	18	0	0	0	18
Functional Workshop	(227)	0	0	0	(227)
Gifted & Talented	0	0	42	0	(42)
Home Ec.	0	96	0	0	96
Industrial Arts	207	0	39	0	168
Library	719	989	820	0	894
National Honor Society	0	154	190	0	(146)
Poss Helpers/Facilitators	37	10	0	0	47
PTSD/PTD/Parent Assoc.	0	1,888	936	0	992
Science	303	0	0	0	303
Special Education	324	0	84	0	248
Student Activities/Supply	0	14	10	0	4
Student Council/SSGO	61	0	0	0	61
Teachers' Courtesy Fund	203	1,178	536	0	845
<b>Total</b>	<b>\$ 2,408</b>	<b>\$ 32,686</b>	<b>\$ 38,887</b>	<b>\$0</b>	<b>\$6,113</b>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEES ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Combined Balance Sheet  
June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-98 (Memorandum Debit)
<b>ASSETS:</b>				
Cash	\$16,746	\$4,448	\$21,194	\$20,376
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$16,746</b>	<b>\$4,448</b>	<b>\$21,194</b>	<b>\$20,376</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	16,746	0	16,746	16,728
Fund Balance, Restricted	0	4,448	4,448	3,656
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$16,746</b>	<b>\$4,448</b>	<b>\$21,194</b>	<b>\$20,384</b>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEES ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 723
Educational Materials	445	0	445	413
Concessions Sales	1,077	0	1,077	5,621
School Pictures	972	0	972	2,781
Cap & Gown Rentals	1,348	0	1,348	0
Sports Shirt Sales	389	0	389	1,173
Book Fair	2,581	0	2,581	2,714
Yearbook Sales	0	0	0	1,120
Field Trips	2,184	0	2,184	3,384
Interest Income	656	0	656	688
4-H Club (4-6)	0	434	436	549
Band	0	1,447	1,447	1,358
Conductors	0	0	0	1,385
Instruments	0	204	204	196
Closets	0	0	0	31
PTMO/PTCA/Parent Assoc.	0	4,896	4,896	5,149
Student Council/SCCO	0	5,258	5,258	3,432
Teachers' Courtesy Fund	0	1,898	1,898	1,866
Weekly Reader	0	118	118	221
Miscellaneous Donations	1,282	288	1,570	9,738
<b>Total Revenues</b>	<b>\$12,368</b>	<b>\$16,427</b>	<b>\$28,795</b>	<b>\$62,158</b>

Continued next page

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEES ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-96 (Memorandum Debit)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 854	\$ 0	\$ 854	\$ 2,081
Edm. Supplies/Materials	838	0	838	388
Telephone	651	0	651	795
Concession Purchases	510	0	510	3,169
School Picnic Costs	217	0	217	1,136
Cap & Gown Rentals	1,378	0	1,378	0
Spirit Shirt Costs	292	0	292	1,239
Book Fair Costs	2,638	0	2,638	2,680
Yearbook Costs	0	0	0	1,827
Field Trips	2,872	0	2,872	3,213
Repairs & Maintenance	171	0	171	1,088
4-H Club (4-6)	0	581	581	545
Fund	0	1,450	1,450	1,848
Graduation	0	0	0	2,791
Instruments	0	132	132	698
Uniforms	0	33	33	18
PTSD/PTC/Parent Assoc.	0	1,838	1,838	5,670
Student Council/SCSD	0	1,802	1,802	3,853
Teachers' Courtesy Fund	0	1,848	2,040	1,258
Wash by Reader	0	98	80	221
Miscellaneous	2,522	208	2,730	2,358
<b>Total Expenditures</b>	<b>\$12,242</b>	<b>\$10,881</b>	<b>\$23,123</b>	<b>\$48,882</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 226</b>	<b>\$ 592</b>	<b>\$ 818</b>	<b>\$ 1,861</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 26</b>	<b>\$ 592</b>	<b>\$ 618</b>	<b>\$ 1,861</b>
<b>Fund Balance at Beginning of Year</b>	<b>18,720</b>	<b>2,816</b>	<b>20,536</b>	<b>18,512</b>
<b>Fund Balance at End of Year</b>	<b>\$18,746</b>	<b>\$3,408</b>	<b>\$22,154</b>	<b>\$20,373</b>

The accompanying notes are an integral part of this statement.

**EAST MATCHITCHEES ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 MATCHITCHEES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers (to/from)	Fund Balance 6-30-97
4-H Club (4-6)	\$ 89	\$ 458	\$ 908	38	\$ 21
Band	0	1446	1,453	0	4
Intramurals	20	204	132	0	92
Orchestra	369	0	33	0	336
PTO/PTC/Parent Assoc.	2,164	4,896	3,816	0	3,244
Student Council/SGO	686	3,218	3,603	0	341
Teachers' Courtesy Fund	539	1,898	2,848	0	197
Weekly Reader	0	118	38	0	80
<b>Total</b>	<b>\$3,856</b>	<b>\$14,228</b>	<b>\$13,603</b>	<b>38</b>	<b>\$4,619</b>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Combined Balance Sheet  
June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$21,374	\$6,006	\$27,380	\$28,761
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	<u>\$21,374</u>	<u>\$6,006</u>	<u>\$27,380</u>	<u>\$28,761</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	21,374	0	21,374	26,666
Fund Balance, Restricted	0	6,006	6,006	1,892
Total Liabilities & Fund Balance	<u>\$21,374</u>	<u>\$6,006</u>	<u>\$27,380</u>	<u>\$28,558</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-96 (Miscellaneous Only)
<b>REVENUES</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 45
Concession Sales	23,453	0	23,453	22,538
School Pictures	1,574	0	1,574	2,787
Athletics, other	2,366	0	2,366	988
Field Trips	0	0	0	1,341
Interest Income	1,429	0	1,429	1,387
4-H Club (4-4)	0	0	0	385
4-H Club Ch. (Hq/O)	0	348	348	0
NETA Club	0	6,107	6,107	4,895
Fund	0	24	24	0
Cheerleaders	0	4,781	4,781	627
Library	177	2,784	2,961	2,849
Math Club	0	68	68	0
Peer Helpers/Facilitators	0	68	68	0
PISCOPTO/Param Assoc.	0	1,967	1,967	1,445
Student Activities Supply	0	3,894	3,894	0
Student Council/SCCO	0	0	0	558
Teachers' Courtesy Fund	0	1,234	1,234	1,021
Gate Fund	0	252	252	884
Donations/Miscellaneous	2,881	0	2,881	1,478
<b>Total Revenues</b>	<b>\$11,850</b>	<b>\$24,826</b>	<b>\$36,676</b>	<b>\$41,388</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 382	\$ 0	\$ 382	\$ 589
Lab. Supplies/Materials	0	0	0	5,758
Telephone	1,881	0	1,881	1,756
Commission Purchases	16,660	0	16,660	14,181
Athletic, other	1,523	0	1,523	476
Repairs & Maintenance	0	0	0	617
Vehicle Expenses	0	0	0	716
All Clubs (A-G)	0	381	381	227
SEDA Club	0	5,746	5,746	4,294
Chlorofluors	0	3,153	3,153	335
Library	157	3,114	3,271	3,176
Math Club	0	60	60	0
Peer Helpers/Facilitator	0	60	60	0
PTSDP/PTA/Parent Assoc.	0	1,887	1,887	1,243
Student Assistance/Supply	0	3,986	3,986	0
Student Council/ISGD	0	0	0	446
Teachers' Courtesy Fund	0	1,789	1,789	1,076
Quiz Bowl	0	215	215	179
Miscellaneous	15,676	0	15,676	3,085
<b>Total Expenditures</b>	<b>\$16,172</b>	<b>\$21,112</b>	<b>\$36,284</b>	<b>\$23,146</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$12,322</b>	<b>\$ 2,809</b>	<b>\$ 15,131</b>	<b>\$ 4,245</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ (2,322)</b>	<b>\$ 2,999</b>	<b>\$ 677</b>	<b>\$ 4,245</b>
<b>Fund Balances at Beginning of Year</b>	<b>26,496</b>	<b>3,097</b>	<b>29,593</b>	<b>21,548</b>
<b>Fund Balances at End of Year</b>	<b>\$24,174</b>	<b>\$ 6,096</b>	<b>\$30,270</b>	<b>\$25,793</b>

The accompanying notes are an integral part of this statement.



CLOUTIERVILLE  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers (to/from)	Fund Balance 6-30-97
4-H Club (4-6)	\$ 405	\$ 345	\$ 381	14	\$ 219
DETA Club	149	6,517	5,748	0	980
Band	0	24	0	0	24
Cheerleaders	292	4,763	3,353	0	1,582
Literary	681	2,732	3,114	0	132
Math Club	0	66	65	0	1
Peer Helpers/Facilitators	0	68	60	0	41
PTSD/PTSD Parent Assoc.	248	1,567	1,887	0	428
Student Assistance/Supply	0	5,994	3,988	0	2,006
Student Council/SGO	113	0	0	0	113
Teachers' Courtesy Fund	1,180	1,234	1,769	0	545
Quik Bowl	—0	—251	—212	0	—62
<b>Total</b>	<b>\$2,022</b>	<b>\$24,028</b>	<b>\$21,812</b>	<b>14</b>	<b>\$6,086</b>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA**

**Combined Balance Sheet  
June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$42,628	\$4,225	\$46,853	\$48,064
Accounts Receivable	_____0	_____0	_____0	_____0
Total Assets	<u>\$42,628</u>	<u>\$4,225</u>	<u>\$46,853</u>	<u>\$48,064</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	42,628	0	42,628	44,042
Fund Balance, Restricted	_____0	4,225	4,225	4,022
Total Liabilities & Fund Balance	<u>\$42,628</u>	<u>\$4,225</u>	<u>\$46,853</u>	<u>\$48,064</u>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEUS, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	4-30-98 (Miscellaneous Only)
<b>REVENUES:</b>				
Office Receipts	\$ 5,739	\$ 0	\$ 5,739	\$ 0
Educational Materials	46	0	46	1,382
Telephone	371	0	371	282
Concessions Sales	6,920	0	6,920	6,881
School Pictures	15,972	0	15,972	12,977
Activities, other	0	0	0	11,281
Candy Sales	6,828	0	6,828	0
Book Fair	0	0	0	1,160
Field Trips	3,538	0	3,538	3,638
Interest Income	1,267	0	1,267	1,150
4-H Club (4-4)	0	1,493	1,493	1,039
Library	0	3,126	3,126	2,265
Publications	0	681	681	0
Reading Competition	0	1,080	1,080	0
Special Education	0	0	0	371
Yearbook	0	2,978	2,978	2,849
Donations/In-kind/Services	<u>7,898</u>	<u>0</u>	<u>7,898</u>	<u>18,626</u>
<b>Total Revenues</b>	<b>\$42,892</b>	<b>\$ 8,380</b>	<b>\$51,272</b>	<b>\$61,278</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**FARRIS ALPHA ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Monocash) (Debt)	6-30-96 (Monocash) (Debt)
<b>EXPENDITURES:</b>				
Office Expenses	\$13,671	\$ 0	\$13,671	\$ 3,484
Educ. Supplies/Materials	2,257	0	2,257	1,938
Telephone	1,945	0	1,945	1,531
Concessions/Purchases	3,313	0	3,313	3,204
School Plant-Costs	10,790	0	10,790	8,609
Athletics, other	0	0	0	6,164
Candy Purchases	6,214	0	6,214	0
Book Fair-Costs	0	0	0	1,168
Field Trips	3,248	0	3,248	1,817
Repairs & Maintenance	1,413	0	1,413	1,805
G-H Clubs (4-6)	0	1,431	1,431	1,168
Basketball	0	150	150	0
DARE	0	0	0	113
Library	0	2,596	2,596	1,793
Poor Helpers/Facilitator	0	0	0	908
Publicities	0	618	618	0
Reading Competition	0	1,288	1,288	0
Science	0	0	0	76
Special Education	0	24	24	185
Student Council/PSGO	0	0	0	138
Teachers' Courtesy Fund	0	634	634	0
Yearbook	0	2,456	2,456	2,017
Miscellaneous	5,649	0	5,649	11,339
<b>Total Expenditures</b>	<b>\$45,181</b>	<b>\$ 3,087</b>	<b>\$48,268</b>	<b>\$31,836</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$11,639</b>	<b>\$ 263</b>	<b>\$11,902</b>	<b>\$11,638</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEUS, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997  
 (Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	4-30-96 (Memorandum Only)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,404)	\$ 200	\$ (1,210)	\$ 11,428
Fund Balance at Beginning of Year	48,042	4,822	52,864	38,630
Fund Balance at End of Year	\$42,628	\$ 4,822	\$47,450	\$48,068

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEUS, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997**

	Fund Balance 6/30-96	Receipts	Expenditures	Transfers (to)(out)	Fund Balance 6/30-97
4-H Club (3-4)	\$ 466	\$1,495	\$1,481	\$0	\$ 518
Baseball	0	0	150	0	(150)
Library	2,639	3,226	2,594	0	3,299
Publications	0	481	618	0	(137)
Reading Competition	0	1,060	1,208	0	(208)
Special Education	78	0	34	0	54
Treasury - Courtesy Fund	0	0	634	0	(634)
Yearbook	1,831	2,818	2,458	0	1,182
<b>Total</b>	<b>\$4,022</b>	<b>\$8,300</b>	<b>\$8,052</b>	<b>\$0</b>	<b>\$4,222</b>

The accompanying notes are an integral part of this statement.

**GOLDOWNA ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 WATCHITOCHEE, LOUISIANA**

**Combined Balance Sheet  
 June 30, 1997**

	General Fund	Special Revenue Fund	Total (Monocashless Only)	6-30-96 (Monocashless Only)
<b>ASSETS:</b>				
Cash	\$17,199	\$169	\$17,368	\$12,879
Accounts Receivable	____\$	__0	____\$	____\$
<b>Total Assets</b>	<b>\$17,199</b>	<b>\$169</b>	<b>\$17,368</b>	<b>\$12,879</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	17,199	0	17,199	12,587
Fund Balance, Restricted	____\$	169	____\$	____\$
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$17,199</b>	<b>\$169</b>	<b>\$17,368</b>	<b>\$12,879</b>

The accompanying notes are an integral part of this statement.

COLEBONNA ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEE, LOUISIANA

Statement of Revenues, Expenses and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-18-96 (Memorandum Only)
<b>REVENUES</b>				
Office Receipts	\$ 1,187	\$ 0	\$ 1,187	\$ 188
Educational Materials	2,726	0	2,726	1,038
Telephone	38	0	38	308
Commission Sales	2,817	0	2,817	3,815
School Pictures	6,204	0	6,204	4,385
Student Store/Misc. Sales	1,591	0	1,591	8
Yearbook Sales	1,656	0	1,656	8
4-H Club (4-6)	0	219	219	448
Library	2,884	0	2,884	2,204
Treasurer's Courtesy Fund	0	155	155	145
Donations/Miscellaneous	23,289	0	23,289	24,185
<b>Total Revenues</b>	<b>\$41,284</b>	<b>\$375</b>	<b>\$41,659</b>	<b>\$36,132</b>

Continued next page

The accompanying notes are an integral part of this statement.



**GOLDONNA ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Monies/dues Only)	6-30-96 (Monies/dues Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 2,977	\$ 0	\$ 2,977	\$ 1,999
Educ. Supplies/Materials	4,473	0	4,473	7,899
Telephone	1,158	0	1,158	1,219
Concession Purchases	349	0	349	817
School Picture Costs	4,083	0	4,083	3,855
Student Store/Alcho. Costs	1,645	0	1,645	0
Repairs & Maintenance	1,247	0	1,247	911
4-H Club (4-6)	0	217	217	362
Literary	2,977	0	2,977	2,591
Teachers' Courtesy Fund	0	68	68	143
Miscellaneous	18,282	0	18,282	6,185
<b>Total Expenditures</b>	<b>\$26,332</b>	<b>\$ 285</b>	<b>\$27,299</b>	<b>\$22,984</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 4,612</b>	<b>\$ 77</b>	<b>\$ 4,689</b>	<b>\$ 2,687</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 4,612</b>	<b>\$ 77</b>	<b>\$ 4,689</b>	<b>\$ 2,687</b>
<b>Fund Balance at Beginning of Year</b>	<b>12,387</b>	<b>1,283</b>	<b>13,670</b>	<b>15,472</b>
<b>Fund Balance at End of Year</b>	<b>\$27,199</b>	<b>\$ 1,360</b>	<b>\$28,559</b>	<b>\$18,159</b>

The accompanying notes are an integral part of this statement.

GOULDINGA ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfer In/Out	Fund Balance 6-30-97
4-H Club (14-6)	268	\$219	\$217	9	\$279
Teacher Courtesy Fund	152	151	.60	9	312
Total	\$420	\$370	\$217	18	\$581

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEUS, LOUISIANA**

**Combined Balance Sheet  
June 30, 1993**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$1,026	\$1,518	\$2,544	\$2,542
Accounts Receivable	____0	____0	____0	____0
Total Assets	<b>\$1,026</b>	<b>\$1,518</b>	<b>\$2,544</b>	<b>\$2,542</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	1,026	0	1,026	1,081
Fund Balance, Restricted	____0	1,518	1,518	1,551
Total Liabilities & Fund Balance	<b>\$1,026</b>	<b>\$1,518</b>	<b>\$2,544</b>	<b>\$2,542</b>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHIES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Non-competition Obl.)	6-30-95 (Memorandum Obl.)
<b>REVENUES:</b>				
Educational Materials	\$ 0	\$ 0	\$ 0	\$11,268
Concession Sales	10,962	0	10,962	10,442
Athletics, other	1,044	0	1,044	1,697
Student Stores/Misc. Sales	9,512	0	9,512	0
Field Trips	0	0	0	52
4-H Club (4-6)	0	275	275	183
4-H Club (Jr. High)	0	59	59	76
Band	0	0	0	25
Basketball	0	1,629	1,629	980
Basketball-Girls	0	1,433	1,433	1,175
Charleaders	0	1,800	1,800	2,812
Drivers' Education	0	1,388	1,388	2,950
Gifted & Talented	0	134	134	0
Library	618	0	618	1,141
Math Club	0	1,252	1,252	927
Peer Helpers/Facilitators	0	158	158	30
Pop Squad	0	0	0	167
PTSA/PTO/Parent Assoc.	0	6,172	6,172	6,279
Teachers' Courtesy Fund	0	62	62	351
Donations/Maintenance	18,260	1,481	11,411	5,220
<b>Total Revenues</b>	<b>\$12,882</b>	<b>\$10,628</b>	<b>\$12,124</b>	<b>\$46,218</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY  
STUDENT ACTIVITY FUNDS  
WABCHITOCHEE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Monomaterial Only)	6-30-86 (Monomaterial Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 307	\$ 0	\$ 307	\$ 835
Educ. Supplies/Materials	0	0	0	14,786
Telephone	2,578	0	2,578	3,868
Communication Purchases	2,244	0	2,244	3,977
Athletics, other	1,234	0	1,234	2,391
Student Misc/Other Costs	13,264	0	13,264	0
Repairs & Maintenance	1,272	0	1,272	1,832
Vehicle Expenses	1,228	0	1,228	999
4-H Clubs (4-6)	0	310	310	112
4-H Clubs (Jr. High)	0	21	21	75
Band	0	0	0	25
Basketball	0	1,614	1,614	969
Basketball-Girls	0	2,254	2,254	1,889
Cheerleaders	0	2,683	2,683	2,628
Drivers' Education	0	3,280	3,280	2,959
Library	871	0	871	769
Math Club	0	1,251	1,251	1,387
Peer Helpers/Facilitators	0	129	129	29
Pop Squad	0	0	0	152
PTSA/PTA/Parent Assoc.	0	5,190	5,190	6,987
Publications	0	0	0	79
Student Council/SBO	0	0	0	14
Teachers' Courtesy Fund	0	163	163	199
Miscellaneous	4,828	465	5,293	5,837
<b>Total Expenditures</b>	<b>526,861</b>	<b>921,684</b>	<b>1,448,545</b>	<b>1,521,261</b>

Continued next page.

The accompanying notes are an integral part of this statement.

MARTINVILLE ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
 Restricted Fund Balances for the Year Ended June 30, 1997  
 (Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ (1,362)	\$ 1,284	\$ (78)	\$ 65,149
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,362)	\$ 1,284	\$ (78)	\$ 65,149
Fund Balance at Beginning of Year	5,291	1,291	6,582	11,687
Fund Balance at End of Year	\$ 3,929	\$ 2,575	\$ 6,504	\$ 72,836

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
4-88 Club (4-8)	\$ 258	\$ 275	\$ 316	\$0	\$ 217
4-88 Club (4- High)	134	58	21	0	162
Band	0	5	0	0	5
Basketball	0	1,829	1,614	0	15
Basketball-Girls	99	3,413	2,154	0	1,378
Chorus/Singers	847	1,808	2,683	0	44
Deimos' Education	0	3,758	3,380	0	378
Gifted & Talented	0	114	0	0	114
Math Club	0	1,252	1,251	0	1
Peer Helpers/Facilitators	0	158	129	0	15
Pop Squad	15	0	0	0	15
PTSO/PTO/Parent Assoc.	364	6,172	5,150	0	1,616
Treasurer's Courtesy Fund	228	0	162	0	62
Miscellaneous	—	—481	—489	0	—12
<b>Total</b>	<b>\$1,851</b>	<b>\$25,822</b>	<b>\$12,883</b>	<b>\$0</b>	<b>\$1,818</b>

The accompanying notes are an integral part of this statement.

PROVINCIAL  
 STUDENT ACTIVITY FUNDS  
 NATCHEBOCHES, LOUISIANA

Combined Balance Sheet  
 June 30, 1997

	General Fund	Special Revenue Fund	Total (Monocash Only)	6-30-96 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$ 9,021	\$8,999	\$18,020	\$18,381
Savings-C/D	787	0	787	698
Accounts Receivable	0	0	0	0
<b>Total Assets</b>	<b>\$10,005</b>	<b>\$8,999</b>	<b>\$20,122</b>	<b>\$19,079</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE(S):</b>				
Fund Balance, Unrestricted	10,005	0	10,005	6,387
Fund Balance, Restricted	0	8,999	8,999	12,692
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$10,005</b>	<b>\$8,999</b>	<b>\$20,122</b>	<b>\$19,079</b>

The accompanying notes are an integral part of this statement.



PROVINCIAL  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES:</b>				
Office Receipts	\$ 180	\$ 0	\$ 180	\$ 0
Educational Materials	5,052	0	5,052	0
Concession Sales	15,191	0	15,191	10,051
School Pictures	6,263	0	6,263	2,296
Carnival Income	1,742	0	1,742	0
Field Trips	1,946	0	1,946	0
Interest Income	10	0	10	19
Activities	0	13,148	13,148	8,850
4-H Club (4-H)	0	3,831	3,831	4,747
BETA Club	0	889	889	0
Band	0	437	437	226
Cheerleaders	0	1,332	1,332	341
Graduation	0	3,668	3,668	3,180
Library	0	3,323	3,323	2,894
Poor Helpers/Facilitators	0	170	170	168
PTSO/PTO/Parent Assoc.	0	0	0	1,365
Student Assistants/Supply	0	124	124	3,827
Student Council/SAC	0	188	188	288
Teachers' Courtesy Fund	0	956	956	818
Yearbook	0	1,683	1,683	0
Donations/Miscellaneous	6,970	433	7,403	11,352
<b>Total Revenues</b>	<b>\$22,462</b>	<b>\$28,641</b>	<b>\$51,103</b>	<b>\$51,438</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVINCIAL  
STUDENT ACTIVITY FUNDS  
BATON ROUGE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Cols)	6-30-96 (Memorandum Cols)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 9,641	\$ 0	\$ 9,641	\$ 2,517
Educ. Supplies/Materials	4,554	0	4,554	0
Telephone	0	0	0	1,887
Commission Purchases	8,168	0	8,168	6,615
School Fitness Costs	4,548	0	4,548	0
Carnival Costs	615	0	615	0
Field Trips	1,466	0	1,466	0
Repairs & Maintenance	0	0	0	240
Athletics	0	12,167	12,167	9,682
4-H Club (4-H)	0	2,014	2,014	3,875
NETA Club	0	733	733	0
Fund	0	385	385	428
Charterlines	0	1,547	1,547	18
Graduation	0	3,386	3,386	1,804
Library	0	3,849	3,849	2,478
Peer Helpers/Facilitators	0	510	510	200
PCS/GPTA/Parent Assoc.	0	0	0	1,637
Student Assistance/Supply	0	991	991	3,505
Student Council/SAAC	0	42	42	780
Teachers' Courtesy Fund	0	778	778	888
Yearbook	0	1,415	1,415	0
Miscellaneous	1,799	2,281	4,080	16,872
<b>Total Expenditures</b>	<b>521,181</b>	<b>521,402</b>	<b>1,042,583</b>	<b>786,512</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVINCIAL  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Nonmonetary Only)	6-30-96 (Monetary Only)
Excess (Deficiency) of Revenues over Expenditures	\$ 4,281	\$ (217)	\$ 4,064	\$ 4,064
Other Financing Sources (Uses):				
Transfers In	0	0	397	1,104
Transfer Out	____0	____0	____397	____1,104
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 4,281	\$ (217)	\$ 4,064	\$ 4,064
Fund Balance at Beginning of Year	6,117	8,716	14,833	8,312
Fund Balance at End of Year	\$10,402	\$ 8,499	\$18,901	\$12,376

The accompanying notes are an integral part of this statement.

**PROVINCIAL  
STUDENT ACTIVITY FUNDS  
NATCHITOCHIES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997**

	Fund Balance 6/30/96	Receipts	Expenditures	Transfers In(Out)	Fund Balance 6/30/97
Admission	\$ 401	\$15,140	\$15,166	\$0	\$3,275
6-11 Clubs (4-6)	476	2,001	2,013	0	894
BETA Club	0	889	733	0	156
Fund	75	426	385	0	206
Choirleaders	660	1,133	1,347	0	246
Orchestra	1,748	3,058	3,386	0	1,420
Library	1,276	3,525	3,899	0	1,850
Peer Helpers/Facilitators	343	120	539	0	150
Student Assistance/Supply	927	124	980	0	60
Student Council(SAC)	108	188	42	0	254
Teacher's Courtesy Fund	211	996	718	0	389
Yearbook	0	1,685	1,415	0	270
Miscellaneous	2,201	...635	-2,201	0	...432
<b>Total</b>	<b>\$8,126</b>	<b>\$28,622</b>	<b>\$28,843</b>	<b>\$0</b>	<b>\$8,628</b>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
 June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$ 8,213	\$8,490	\$16,703	\$15,498
Savings-CD	3,000	0	3,000	0
Accounts Receivable	0	0	0	0
Total Assets	\$11,213	\$8,490	\$19,703	\$15,498
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCES:</b>				
Fund Balance, Unrestricted	11,213	0	11,213	10,248
Fund Balance, Restricted	0	8,490	8,490	5,250
Total Liabilities & Fund Balance	\$11,213	\$8,490	\$19,703	\$15,498

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHIES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES:</b>				
Educational Materials	\$ 1,318	\$ 0	\$ 1,318	\$ 944
Concession Sales	200	0	200	2,007
School Picnics	2,823	0	2,823	2,511
Gumbo Supper	1,786	0	1,786	0
Book Fair	2,943	0	2,943	2,093
Yearbook Sales	1,530	0	1,530	1,413
Field Trips	3,088	0	3,088	1,994
Interest Income	330	0	330	429
PTSA/PTC/Parent Assoc.	0	13,288	13,288	11,690
Teachers' Courtesy Fund	0	434	434	882
Donations/Miscellaneous	4,249	208	4,457	2,971
<b>Total Revenues</b>	<b>\$18,487</b>	<b>\$14,212</b>	<b>\$32,699</b>	<b>\$28,646</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1995  
(Continued)**

	General Fund	Special Revenue Fund	Total (Minimums Only)	6-30-96 (Minimums Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 1,822	\$ 0	\$ 1,822	\$ 1,847
Educ. Supplies/Materials	4,224	0	4,224	3,877
Telephone	753	0	753	489
Concession Purchases	0	0	0	468
School Picture Costs	0	0	0	246
Canteen Snapper Costs	604	0	604	0
Bank Fails Costs	2,078	0	2,078	1,962
Yearbook Costs	1,906	0	1,906	1,299
Field Trips	3,790	0	3,790	2,599
Repairs & Maintenance	821	0	821	1,586
PTSD/PTO/Parent Assoc.	0	19,346	19,346	9,231
Teachers' Courtesy Fund	0	414	414	337
Miscellaneous	2,128	0	2,128	588
<b>Total Expenditures</b>	<b>\$22,572</b>	<b>\$19,980</b>	<b>\$42,552</b>	<b>\$28,128</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 927</b>	<b>\$ 2,352</b>	<b>\$ 4,179</b>	<b>\$ 2,518</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 927</b>	<b>\$ 2,352</b>	<b>\$ 4,179</b>	<b>\$ 2,518</b>
<b>Fund Balance at Beginning of Year</b>	<b>20,288</b>	<b>1,388</b>	<b>21,676</b>	<b>22,878</b>
<b>Fund Balance at End of Year</b>	<b>\$11,215</b>	<b>\$ 3,480</b>	<b>\$15,615</b>	<b>\$25,426</b>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Disbursements	Transfers (to)(out)	Fund Balance 6-30-97
PTSDGPTO/Parent Assoc.	\$4,827	\$11,288	\$18,546	\$8	\$7,599
Teachers' Courtesy Fund	181	424	414	8	399
Miscellaneous	.....0	.....292	.....0	8	.....298
Total	\$5,208	\$12,212	\$18,960	\$8	\$8,498

The accompanying notes are an integral part of this statement.



NSU MIDDLE LAB  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
 June 30, 1990

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-86 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$1,626	\$1,218	\$2,844	\$3,918
Accounts Receivable	—0	—0	—0	—0
<b>Total Assets</b>	<b>\$1,626</b>	<b>\$1,218</b>	<b>\$2,844</b>	<b>\$3,918</b>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	1,626	0	1,626	3,135
Fund Balance, Restricted	—0	1,218	1,218	—783
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$1,626</b>	<b>\$1,218</b>	<b>\$2,844</b>	<b>\$1,918</b>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAF  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 2,913	\$ 0	\$ 2,913	\$ 6,367
Lab. Supplies/Materials	5,880	0	5,880	5,483
Commission Purchases	1,330	0	1,330	0
Activities, other	1,250	0	1,250	4,136
Yearbook Costs	1,890	0	1,890	2,092
Repairs & Maintenance	582	0	582	363
4-11 (9-6)	0	125	125	0
HEA, Club	0	1,804	1,804	3,464
Charter School	0	2,754	2,754	0
Math Club	0	0	0	491
YACA	0	874	874	0
Miscellaneous	289	0	289	0
<b>Total Expenditures</b>	<b>\$14,862</b>	<b>\$ 3,558</b>	<b>\$18,420</b>	<b>\$22,493</b>
<b>Excess (Deficiency) of Revenue over Expenditures</b>	<b>\$ (1,568)</b>	<b>\$ 433</b>	<b>\$ (1,035)</b>	<b>\$ (1,291)</b>
<b>Excess (Deficiency) of Revenue and Other Sources over Expenditures and Other Uses</b>	<b>\$ (1,568)</b>	<b>\$ 433</b>	<b>\$ (1,035)</b>	<b>\$ (1,291)</b>
<b>Fund Balance at Beginning of Year</b>	<b>3,115</b>	<b>780</b>	<b>3,900</b>	<b>5,289</b>
<b>Fund Balance at End of Year</b>	<b>\$ 1,547</b>	<b>\$ 1,213</b>	<b>\$ 2,760</b>	<b>\$ 3,998</b>

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHIES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfer In/Out	Fund Balance 6-30-97
golf Club (3-4)	2098	\$ 218	\$ 125	50	\$ 2041
BETA Club	477	1,982	1,884	0	675
Chorodiers	8	2,716	2,758	0	(44)
Math Club	108	0	0	0	108
NACA	—8	1,116	—819	0	—241
Total	3283	\$5,032	\$5,586	50	\$1,216

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Combined Balance Sheet  
June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Dollar)	6-30-96 (Memorandum Dollar)
<b>ASSETS:</b>				
Cash	\$21,148	17,199	\$38,347	\$22,973
Accounts Receivable	____0	____0	____0	____0
Total Assets	\$21,148	17,199	\$38,347	\$22,973
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	22,148	0	22,148	18,196
Fund Balance, Restricted	____0	7,000	7,000	4,857
Total Liabilities & Fund Balance	\$22,148	\$7,000	\$29,148	\$23,053

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>REVENUES</b>				
Office Receipts	\$ 6,742	\$ 0	\$ 6,742	\$ 0
Educational Materials	3,764	0	3,764	12,877
School Pictures	3,805	0	3,805	1,614
Spice Shop Sales	1,298	0	1,298	948
Book Fair	3,142	0	3,142	2,777
Yearbook Sales	3,206	0	3,206	3,682
Interest Income	872	0	872	697
4-H Club (4-6)	0	340	340	471
Gifted & Talented	0	8,031	8,031	7,710
Peer Helpers/Tutoring	0	156	156	158
PTSO/PTO/Parent Assoc.	0	13,383	13,383	20,899
Teacher's Courtesy Fund	0	240	240	308
<b>Total Revenues</b>	<b>\$24,819</b>	<b>\$22,150</b>	<b>\$46,972</b>	<b>\$52,728</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-96 (Miscellaneous Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 6,681	\$ 0	\$ 6,681	\$ 87
Educ. Supplies/Materials	6,396	0	6,396	14,148
Spirit Wear Costs	1,216	0	1,216	958
Book Fair Costs	3,582	0	3,582	3,412
Yearbook Costs	2,898	0	2,898	3,199
Field Trips	0	0	0	1,318
Repairs & Maintenance	0	0	0	1,854
4-4 Club (4-6)	0	328	328	492
Gifted & Talented	0	8,019	8,019	3,682
Poor Helpers/Facilitators	0	140	140	178
PTSD/PTSD Parent Assist.	0	18,930	18,930	16,462
Teacher's Courtesy Fund	0	181	181	214
Miscellaneous	0	0	0	292
<b>Total Expenditures</b>	<b>\$20,805</b>	<b>\$19,688</b>	<b>\$40,493</b>	<b>\$42,201</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 4,824</b>	<b>\$ 2,342</b>	<b>\$ 7,166</b>	<b>\$ 2,325</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 4,824</b>	<b>\$ 2,342</b>	<b>\$ 7,166</b>	<b>\$ 2,325</b>
<b>Fund Balance at Beginning of Year</b>	<b>18,116</b>	<b>4,857</b>	<b>22,973</b>	<b>20,448</b>
<b>Fund Balance at End of Year</b>	<b>\$22,940</b>	<b>\$ 7,199</b>	<b>\$30,139</b>	<b>\$22,773</b>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
4-H Club (4-C)	\$ 40	\$ 348	\$ 328	\$0	\$ 60
Gifted & Talented	41	8,810	8,619	0	262
Peer Helpers/Facilitators	15	156	140	0	31
PTO/PTA/Parent Assoc.	4,549	13,380	10,999	0	7,030
Teachers' Country Fund	182	218	191	0	209
Total	\$5,827	\$22,112	\$20,668	\$0	\$7,389

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Combined Balance Sheet  
June 30, 1993**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-94 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$9,270	\$1,813	\$7,283	\$5,186
Accounts Receivable	—0	—0	—0	—141
Total Assets	\$9,270	\$1,813	\$7,283	\$5,287
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	6,270	0	6,270	4,996
Fund Balance, Restricted	—0	1,813	1,853	—311
Total Liabilities & Fund Balance	\$6,270	\$1,853	\$7,283	\$5,287

The accompanying notes are an integral part of this statement.



**PARKS ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	8-30-96 (Memorandum Only)
<b>REVENUES</b>				
Educational Materials	\$ 1,360	\$ 0	\$ 1,360	\$ 1,094
Concession Sales	0	0	0	3,399
School Picnics	2,693	0	2,693	5,271
Combo Snapper-Cents	2,171	0	2,171	907
Book Fair	2,814	0	2,814	2,875
Field Trips	1,582	0	1,787	4,887
4-H Club (4-6)	0	42	42	62
Band	0	7,167	7,167	2,707
Drill Team	0	896	896	1,632
Literary	1,814	0	1,814	0
Music Club	0	615	615	0
Post Helpers/Facilities	0	52	52	0
PTSD/PTO/Parent Assoc.	0	200	200	141
Teacher/ Courtesy Fund	0	1,646	1,646	380
Yearbook	0	0	0	4,891
Donations/Miscellaneous	8,442	0	8,442	5,149
<b>Total Revenues</b>	<b>\$21,126</b>	<b>\$12,627</b>	<b>\$33,753</b>	<b>\$26,136</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Monomarkers Only)	5-30-95 (Monomarkers Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 838	\$ 0	\$ 838	\$ 1,841
Educ. Supplies/Materials	1,473	0	1,473	2,806
Telephone	1,410	0	1,410	1,510
Concession Purchases	0	0	0	3,399
School Picture Costs	3,220	0	3,220	1,365
Gumbo Supper Costs	379	0	379	214
Book Fair Costs	2,381	0	2,381	2,201
Field Trips	2,979	0	2,979	4,264
Repairs & Maintenance	954	0	954	436
4-H Club (1-4)	0	181	181	68
Band	0	6,376	6,376	1,117
Devil Team	0	757	757	1,944
Library	2,902	0	2,902	0
Music Club	0	607	607	0
Peer Helpers/Facilitators	0	28	28	0
PTSDOP/Parent Assoc.	0	48	48	2,815
Teachers' Courtesy Fund	0	4,134	4,134	708
Yearbook	0	0	0	1,496
Miscellaneous	4,324	0	4,324	3,263
<b>Total Expenditures</b>	<b>\$20,852</b>	<b>\$12,125</b>	<b>\$32,977</b>	<b>\$21,342</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,274	\$ 900	\$ 1,776	\$ 804
Other Financing Sources (uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>321</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 1,274	\$ 900	\$ 1,776	\$ 804
Fund Balance at Beginning of Year	4,956	553	5,509	4,673
Fund Balance at End of Year	\$ 6,230	\$ 1,453	\$ 7,683	\$ 5,487

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEE, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers (In/Out)	Fund Balance 6-30-97
440 Club (4-6)	\$ 155	\$ 42	\$ 180	\$0	\$ 16
Band	(797)	3,167	6,273	0	0
Drill Team	(138)	895	357	0	0
Music Club	0	518	800	0	17
Peer Helpers/Facilitators	(25)	32	27	0	0
PTSD/PTC/Parent Assoc.	34	285	48	0	270
Teachers' Courtesy Fund	(918)	3,646	4,034	0	(1,296)
Yearbook	2,185	_____	_____	0	2,185
<b>Total</b>	<b>\$ 1,351</b>	<b>\$12,626</b>	<b>\$12,624</b>	<b>\$0</b>	<b>\$1,631</b>

The accompanying notes are an integral part of this statement.

NORTH NATCHITOCHE ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHE, LOUISIANA

Combined Balance Sheet  
 June 30, 1995

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
<b>ASSETS</b>				
Cash	\$21,182	\$3,602	\$24,784	\$18,140
Accounts Receivable	____0	____0	____0	____0
<b>Total Assets</b>	<b>\$21,182</b>	<b>\$3,602</b>	<b>\$24,784</b>	<b>\$18,140</b>
<b>LIABILITIES</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	21,182	0	21,182	15,000
Fund Balance, Restricted	____0	3,602	3,602	3,140
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$21,182</b>	<b>\$3,602</b>	<b>\$24,784</b>	<b>\$18,140</b>

The accompanying notes are an integral part of this statement.

NORTH WATCHITOCHES ELEMENTARY  
STUDENT ACTIVITY FUNDS  
WATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997

	General Fund	Special Revenue Fund	Total (Monomorfism Gains)	6-30-96 (Monomorfism Gains)
<b>REVENUES:</b>				
Office Receipts	\$ 154	\$ 0	\$ 154	\$ 915
Educational Materials	547	0	547	1,139
Concession Sales	3,666	0	3,666	8,170
School Pictures	11,835	0	11,835	9,834
Spirit Wear Sales	592	0	592	1,392
Student Store/Misc. Sales	1,761	0	1,761	0
Field Trips	4,287	0	4,287	8,534
Interest Income	648	0	648	325
4-H Clubs (4-H)	0	373	373	1,222
Library	0	4,188	4,188	4,705
Peer Helpers/Facilitators	0	1,892	1,892	141
PTSO/PTCA/Parents Assoc.	0	18	18	6,694
Teachers' Country Fund	0	431	431	293
Donations/Miscellaneous	15,827	0	15,827	282
<b>Total Revenues</b>	<b>\$41,927</b>	<b>\$ 7,892</b>	<b>\$49,819</b>	<b>\$44,726</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NORTH NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 1,264	\$ 0	\$ 1,264	\$ 4,180
Educ. Supplies/Materials	1,865	0	1,865	2,724
Telephone	1,071	0	1,071	1,075
Commodore Purchases	4,865	0	4,865	6,242
School Picture Costs	7,325	0	7,325	8,084
Spirit Shirt Costs	0	0	0	2,187
Student Store/Mktg. Costs	1,554	0	1,554	0
Field Trips	4,823	0	4,823	6,513
Repairs & Maintenance	90	0	90	0
4-in Club (4-6)	0	578	578	1,169
Library	0	3,951	3,951	4,964
Peer Helpers/Facilitators	0	1,500	1,500	333
PTSD/PTSD Parent Assoc.	0	58	58	6,989
Teachers' Country Fund	0	548	548	256
Miscellaneous	12,800	0	12,800	1,257
<b>Total Expenditures</b>	<b>\$23,728</b>	<b>\$6,612</b>	<b>\$30,340</b>	<b>\$43,182</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 6,172</b>	<b>\$ 462</b>	<b>\$ 6,634</b>	<b>\$ 1,682</b>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 6,172</b>	<b>\$ 462</b>	<b>\$ 6,634</b>	<b>\$ 1,682</b>
<b>Fund Balance at Beginning of Year</b>	<b>12,800</b>	<b>2,152</b>	<b>14,952</b>	<b>16,682</b>
<b>Fund Balance at End of Year</b>	<b>\$21,182</b>	<b>\$3,612</b>	<b>\$24,794</b>	<b>\$18,140</b>

The accompanying notes are an integral part of this statement.

**NORTH NATCHITOCHEES ELEMENTARY  
 STUDENT ACTIVITY FUNDS  
 NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the  
 Year Ended June 30, 1997**

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
A-H Club (1-6)	\$ 194	\$ 573	\$ 578	\$0	\$ 189
Library	344	4,168	3,901	0	351
Poor Helpers/Facilities	446	1,882	1,580	0	818
PTSDP/TG/Parent Assoc.	1,704	0	0	0	1,664
Teachers' Courtesy Fund	282	431	548	0	138
<b>Total</b>	<b>\$1,150</b>	<b>\$7,052</b>	<b>\$6,625</b>	<b>\$0</b>	<b>\$1,622</b>

The accompanying notes are an integral part of this statement.



NATCHITOCHEES PRESCHOOL CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-96 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$718	\$1,727	\$2,445	\$2,689
Accounts Receivable	—0	—0	—0	—0
Total Assets	\$718	\$1,727	\$2,445	\$2,689
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	718	0	718	565
Fund Balance, Restricted	—0	1,727	1,727	2,124
Total Liabilities & Fund Balance	\$718	\$1,727	\$2,445	\$2,689

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES PRESCHOOL CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997**

	General Fund	Special Revenue Fund	Total (Minorchildren Only)	6-30-96 (Minorchildren Only)
<b>REVENUES:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 112
Commission Sales	1,452	0	1,452	1,617
Subtotal Pictoria	146	0	146	446
Spina Shirt Sales	681	0	681	499
Book Fair	880	0	880	918
Field Trips	0	0	0	126
PTSD/PTO/Parent Assoc.	0	62	62	1,483
Principals' Assoc.	0	128	128	180
Student Assistance/Supply	0	318	318	420
Teachers' Country Fund	0	366	366	433
Donations/Miscellaneous	262	8	270	0
<b>Total Revenues</b>	<b>51,868</b>	<b>828</b>	<b>52,696</b>	<b>36,126</b>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEES PRESCHOOL CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA**

**Statement of Revenues, Expenditures and Changes in General and  
Restricted Fund Balances for the Year Ended June 30, 1997  
(Continued)**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-86 (Memorandum Only)
<b>EXPENDITURES:</b>				
Office Expenses	\$ 885	\$ 0	\$ 885	\$ 314
Educ. Supplies/Materials	889	0	889	813
Commodities/Purchases	943	0	943	1,181
Spain Skirt Costs	638	0	638	0
Book Fair	0	0	0	894
Field Trips	0	0	0	232
Repairs & Maintenance	158	0	158	198
PTC&PTO/Parent Assoc.	0	882	892	683
Powerlifting	0	0	0	0
Principal's Assoc.	0	0	0	283
Student Assistance/Supply	0	532	532	435
Teachers' Courtesy Fund	0	143	143	564
Miscellaneous	7	0	7	0
<b>Total Expenditures</b>	<b>\$1,513</b>	<b>\$ (587)</b>	<b>\$ (244)</b>	<b>\$ (582)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 253</b>	<b>\$ (587)</b>	<b>\$ (244)</b>	<b>\$ 997</b>
<b>Other Financing Sources (uses):</b>				
Transfers In	0	0	0	108
Transfers Out	(0)	(0)	(0)	(108)
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>	<b>\$ 253</b>	<b>\$ (587)</b>	<b>\$ (244)</b>	<b>\$ 997</b>
<b>Fund Balance at Beginning of Year</b>	<b>268</b>	<b>3,324</b>	<b>3,592</b>	<b>2,882</b>
<b>Fund Balance at End of Year</b>	<b>\$ 521</b>	<b>\$2,737</b>	<b>\$3,258</b>	<b>\$3,879</b>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PRESCHOOL CENTER  
STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the  
Year Ended June 30, 1997

	Fund Balance 6-30-96	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-97
PTSD/PTD Parent Assoc.	\$1,527	\$ 62	\$ 886	0	\$1,699
Principals' Assoc.	610	120	5	0	725
Student Assistance/Supply	104	150	102	0	152
Teacher Courtesy Fund	82	261	141	0	202
Total	\$2,323	\$593	\$1,134	0	\$2,782

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL AND COMPLIANCE

*State of Illinois, 1991, of Dependent Expenses (continued)*

*And U.S. Income, 1991, of Dependent Expenses*

*John & Cunningham, CPAs, of Dependent Expenses*

*199 Federal Tax*

*Additional Income Tax*

*(200) 3,000,000.00*

*1,000,000,000.00*

**AUDITORS' REPORT ON INTERNAL CONTROL  
STRUCTURE IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Natchitoches Parish School Board  
Natchitoches, LA 71457

We have audited the component unit financial statements of the Natchitoches Parish Student Activity Funds for the year ended June 30, 1997, and have issued our report thereon, dated November 11, 1997.

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

The Natchitoches Parish School Board and the parish schools' respective principals of the Natchitoches Parish Student Activity Funds are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the principals 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 the transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that 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 our audit of the component unit financial statements of the Natchitoches Parish Student Activity Funds for the year ended June 30, 1997, we obtained an understanding of the internal control structure.

With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the component unit financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the component unit financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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.

Our 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 not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

However, our study and evaluation disclosed that due to a lack of personnel, there are no separation of duties in the schools' offices. This lack of separation of duties constitutes a material weakness in internal control, however, it is not practicable for the School Board to add accounting personnel.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in our audit of the 1997 financial statements. This report does not affect our report on the June 30, 1997 financial statements dated November 11, 1997.

This report is solely intended for the use of management, and should not be used for the use of management, and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Natchitoches Parish Student Activity Funds, is a matter of public record.

  
Johnson, Thomas & Cunningham, CPAs

November 11, 1997  
Natchitoches, Louisiana

*Registered Public Accountants*

*John T. Johnson, CPA, A. of Professional Registration (Signature)*

*John T. Johnson, CPA*

*Paul M. Thomas, CPA, A. of Professional Registration*

*Paul M. Thomas, CPA*

*John R. Cunningham, CPA, A. of Professional Registration*

*John R. Cunningham, CPA*

*John R. Cunningham, CPA*

**COMPLIANCE REPORT BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

We have audited the component unit financial statements of the Natchitoches Parish Student Activity Funds, as of and for the year ended June 30, 1997, and have issued our report thereon dated November 11, 1997.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide issued by the Society of Louisiana Public Accountants and the Louisiana Legislative Auditor. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements being audited are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Natchitoches Parish Student Activity Funds, is the responsibility of the schools' principals and the School Board's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the school's compliance with certain provisions of laws, regulations, and contracts. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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

We noted certain immaterial instances of noncompliance that we have reported to the management of the Natchitoches Parish School Board in a separate letter dated November 18, 1997.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish School Board, is a matter of public record.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPAs

November 11, 1997  
Natchitoches, Louisiana



*Johnson, Rivers & Cunningham*

*Chartered Public Accountants*

*State of Texas, CPAS, A Professional Corporation*

*Richard W. Rivers, CPAS, A Professional Corporation*

*Steph. B. Cunningham, CPAS, A Professional Corporation*

2001 (Houston) / 100  
Addicks, Houston, TX 77057

HOUSTON OFFICE

TEL: 281/299-1117

November 18, 1997

Superintendent Kenneth Daniels  
and the Members of the Natchitoches  
Parish School Board  
Natchitoches, LA 70457

We have audited the component unit financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 1997 and have issued our report dated November 13, 1997 as part of the component unit financial statements of the Student Activity Funds of Natchitoches Parish.

In connection with our audit, we are also requested to report on the schools' compliance with the uniform procedures for financial management in accordance with the Natchitoches Parish School Board Policy and Procedures Manual as well as the School Activity Funds manual issued by the Legislative Auditor. Compliance with such procedures is the responsibility of the schools' management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the schools' compliance with such procedures. However, our objective was not to provide an opinion on overall compliance with such provisions.

As indicated below, the results of our tests indicated that, with respect to the items noted, the schools complied, in all material respects, unless otherwise noted, with the provisions referred to in the preceding paragraph. With respect to items not noted, nothing came to our attention that caused us to believe that the schools had not complied, in all material respects, with those provisions.

**Criteria #1 - Retention and Organization of Records - Records well organized and separated by fiscal year.**

Properly implemented.

**Criteria #2 - Retention of Accounting Records which Support the Audit Trail - Vouchers, receipts, and other related documents used properly.**

Properly implemented.

- Criteria #3 - Separate Accounting of Student Activity Funds - Comptroller record which shows the balance in each restricted account at the end of each month.**
- Properly implemented with the exception of certain schools which violated school board policy by making expenditures in restricted funds beyond the balance in the account(s). The schools found to be in violation were Northshore Central, Lakeview High, Northshore Junior High, Fairview Alpha Elementary, NSJ Middle Lab, and Parks Elementary. (See below)
- No expenditures, including charges paid or unpaid, shall be incurred beyond funds available. This is a direct violation of Louisiana Revised Statute RS 17:414.
- Criteria #4 - Accountability of School Funds - Control of admissions and reservation receipts at school events.**
- Properly implemented.
- Criteria #5 - Use of Bank Accounts - Established and maintained in accordance with school board authority.**
- Properly implemented.
- Criteria #6 - Employment of Personnel - Schools not permitted to directly employ personnel or supplement salaries.**
- Properly implemented.
- Criteria #7 - Purchasing Procedures - Authorization for specific expenditures.**
- Properly implemented, with the exception of Lakeview High School. (See below)
- Criteria #8 - Check Writing Procedures - Cash disbursements authorized, signed and restricted to "allowable" party.**
- Properly implemented.

In connection with the schools' compliance with board procedures, we noted the following items:

- Lakeview High School:** This school has six restricted funds with deficit balances aggregating \$18,109 and has maintained a deficit balance in its general fund for eight consecutive years with a current year-end deficit balance of \$4,922. After the 1993-'96 year, school administration developed a plan with the Board to have the general fund deficit eliminated within 4 years. All restricted fund deficits were required to be eliminated within one year in accordance with that agreement.

**Wachinoches Junior High** - The general fund finished the year with a deficit balance in the amount of \$2,141. In addition, the school had five restricted accounts with deficit balances.

This report is intended for the information of the Wachinoches Parish School Board and the school principals. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Sincerely,



James Thomas & Cunningham, CPAs