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SCHOOL ACTIVITY FURNS ANSWEL YOUNGTHE REPORT

1065 30, 1995

Under provisions of state law, that report is a public document. As copy of the report has been sub-risked to the auxiliary or reviewed, earlier was clearly and other appropriate public efficies. The report is available for public inspection at the Boom Rouge office of the legislate Auxiliary of the public inspection at the door and, where apprepriors, at the office of the purish clark of court.

WHESTER PROTEST SCHOOL MEAND SCHOOL ACCIVITY FURNIL Assoull Financial Report Year Model June 30, 1995

TABLE OF COSTRECT

MANUAL MICRORY DOMONE, S. ANSWELL YEARSTAL MANUAL
DOUG ELEMENTARY SCHOOL'S AMENAL PERSONAL REPORT
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HUSDES HUDI SCHOOL'S ARRIVAL PERSETAL REPORT

NAMED OF STREET

JAMIESON, WISE & MARTIN 4 PROFESSIONAL ACCOUNTING CONFORMYS 500 MAIN STREET F.O. ROS 897



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BOUGHTSPEET, LEC

School States School States

Minden, lesisions

school switching agroup fonds, as manufablion, of the Tobate Parish board for the year ended Jano 30, 339, and have issued our capers fated April 24, 1396. The school sriving agency funds isolanded in

> Brown Middle School Union Elementary School Control Junior High Sci

boyline High School
James Ilensinary Tobaci
Hoders High Steam
Is severeties with our sudit, we made certain observations relative to the

ambidistancies of the finestid sfirths of the sheel extinty agency finds of the Walester Fath School Bench Those observations which were concluded to Walester Fath School Bench Those observations which were concluded to the Strength Central and compliance reports deted \$4913.70, 1700, which was bound with the sensal finestid superir for the pare remark laws \$1, 1905, and \$1, 19

Piling of Andit Reports Later then hix Booths after Class of Piscal Year

Louisians Excited Status: 25:315 requires that andits shall be completed within all morelle of the colpus of the anditor's (local port. The accompanying another reports were not completed within fairt the Bocomber 11, 1555 deadline. Sowers, such late filling of the reports was beyond the control of stated management, the following and the another completes the following and the stated of the control of the c

nonsporest, the School beard, and the seditor, as caplained in the Sellweing paragraph.

The Locision Lagislative Auditor most approve all engagements for smalls of severmental excition before any modific procedures can be no. The Webster

behaver Partick Establish Do

However, due to discussion and correspondence with the Legislative buddless Office on to the purpose and seeps of the actual nestwiry agreey that endit the engagement to perform the audits was not approved by the Legislativa Anditor until Japany 12, 1596. Therefore, the andit work could not over a latitated want after the December 31, 1975 Octobiles, and thus it was impose

...

Our correct year modit revealed that the recommendations in the potor ye modit have been satisfacturily resolved, example for the following:

We moved during our modil that contain provintees of Sevined Statute 17:515. had saill see been fully couplied with or implemented, and we have limited those provintees below

- Deposits are to be node to a single bank occurr.
 De number shall be drawn up the school found accurate for withdrawal of famile and select the request for w
- principal's sed the other as provided for in delati in the c

Retardon of Jerminus

a none frateness, desirated chemics are not supported by invoices. In other
interces, emergies are remissed on statements of account, but it does not
pear that the irrefere reporting these extensions are properly sanched to

To would like to express our approximation for the congruntion and assistance extended to us during our walls. Should you have any questions occorning the contents of this letter or if we can be of any additional service, please

Yory truly

Janiran, which is Markon

MERCER PARCEN SCHOOL BONDS BROWN MISSER SCHOOL ANNUAL FERNICIAL SCHOOL JUNE 20, 1995

JAMIESON, WISE & MARTIN

A PROPERTIONAL ACCOUNTING CONTINUA 600 NAIN STEERY F.O. BEE BYT WINDER, LEVILLARY 7100E-1897



MARKET SWEETERS, CO. LEWIS MARKET SWEETERS OF

NAMES AND ADDRESS ASSESSED.

Swheter Perish School Board

We have audited the occupanting statements of each receipts and dishuraments of the Georgel Fund and the Stoders strictly found of Eron Middle School, a component work of the Webster Purish School Deart, for the year condend June 30, 1995. Three finestial statements are the compositivity of Brown Middle

Bowers in discussed in the following putquist, we conducted our multi its accordance with posternial acceptate during understand approximates. Additional formation of the Despitation Description of the D

perfect the second of the second of the School's receipt to accumal band deposits. Percent, due to the nature of the School's receipts to accumal band deposits. Percent, due to the nature of the School's receipt, we were

processes.

As distanced in Pain 1, Rewn Middle School property its financial statements as a prescribed basis of accounting that depositrance couplings with the such recipies and disherenees policies per ferth by the Wester Pailah School Baned, which is a comprehensive basis of associating other when pure-rily

In our modeles, except for the effects of such editationts, if say, as might

In occardance with <u>foretreent Auditing Standards</u>, we have also issued a report

Thurson, while it Meeting

JAMIESON, WISE & MARTIN A PROPERTIONAL ACCOUNTING CORPORATE 651 MAIS ETHERT 7-2- BOX 897 MINORS, LOCUSIANA 71878-0877

MITTERS N. 1000.

IMPERIORS WHEN OR AN WHILE OF EMPHRICAL CONTROL .

Mchoner Parish School Boar

We have smilled the statements of each receipts and disherements of I Middle School for the year emiled Jeen 30, 1999, and have insued our re thereon dated April 14, 1995. In our report, our opinion was quality becomes, due to the nature of the School's recents, we were unable to

Recept as discussed in the following paragraph, we have conducted our codit in occurrence with potentially accepted modifies standards and <u>transpounts</u> and <u>triang standards</u>. Insured by the comparable referred of the twice of standards. These wineful or puts that we plan and parform the modifies obtain reasonable assurance should whether the acceptance of make precious and

Dailing the neutra of our andity, we imped recorded much receipts to actual bank depositive. However, due in the nature of the School's records, we ways wouldn't an actually neutral was to the completeness of deposits and the securety of classification of the recorded receipts by some of other

The sumagement of frows fidelic folion) is recognizable for establishing, and instructioning as fairness consolidations. The folialities of the superstation of the sumarizable consolidation of the s

smoottiens or that the effectiveness of the design and symmetries of patieties and presentes may describe the.

In pluncing and performing our motifs of the natarements of cash everlyin and characteristics. See Hower Models Deside from the year whend Jane 18, 1990, we will be a support to the present the present the present of the present cash to be present the present of the proceedings of the present of the present of the processing of the processing of the present of the present of the present of the proceedings of the processing of the present of the

dealgn of the relevant politics and procedures and whether they have been entitled, procedures for the proper of expression one options are the extraction of cash receipts and relevants are not an expression of extraction of cash receipts and relevants are not as represent an express extraction of the receipts and receipts are procedured, but the representation of the extraction of the receipt and the receipt and the receipt and the representation of the receipt and the receipt and the receipt and the receipt and the receipt of the representation control extraction and as an extraction of the receipt and the receipt of the representation control extraction and as an extraction of the receipt and the receipt of the representation control extraction and the receipt and operation that we consider to be represented extraction where cannot extract the receipt and procedure and the receipt and the receipt and the receipt and the receipt and procedure and the receipt and the receipt and the receipt and the receipt and procedure and the receipt and the receipt and the receipt and the receipt and procedure and the receipt and the receipt and the receipt and the receipt and procedure and the receipt and procedure and the receipt and the

operation that we consider to be Experiable conditions under standards exhibited by the hardram Destities of Constituted Paulis decrements. Statistically the hardram Destities of Constituted Paulis decrements as supplificent deficient in the design of operation of the horizont construction that it was judgment, outdoor despired on the horizont construction of the purpose of the paulis of the

We moved that the School collects mercial revenue in cash, and that the accontability of that such as well established until these revenues to removed. Each restract as the way of permutered receipt books and dazlover, and the such as the same of permutered receipt books and dazlvered may be such as the same of the pendillity that all cash receipts would may be control.

A margical wellers in an operatorile condition is which the dazing ar

securit that would be material is relative as the statements of condcibilities a study period by supplement in the nermal course of portioning later sampped functions.

The reconsideration of the forermal courses of portioning account of the contract would not necessarily reconsideration of the forermal courses account on the contract would not necessarily finished all matters in the internal emotion attendors that might be provided associations that are allowed provided according to the material voluments.

reportions conditions and, necessingly, would not necessarily, disclose and proposition conditions than one also considered to be neutral or with experiment of the conditions of the conditions of the neutral conditions are considered as interest, expected interests and fine shows. These conditions were considered to decembring the neutral conditions are considered to be an expected to the conditions of th

perfolion in our solit of the statements of much breedyn and disharasms of Erom Haldle bilms; for the year ented Jame 30, 1995.

The believe that the lack of neutral over mash receipts referred to about a material wedness in the innereal operated attraction of the School.

We also nated other matters involving the internal control structure as

report to a norter of public record, and its distribution is not limited.

Teminen , with a Martin

April 25, 1996

JAMESON, WISE & MARTIN A PROTESTORAL ACCOUNTS CORPORATE SEC NAME STREET F.O. REC BY

NA. PERSON AMERICAN AMERICAN SHOULD BE OF

OR AN ADDIT OF PERMANENT STATEMENT ANNAUGUS OF

To have addited the statement of each receipts and disbutements of from Hiddle School for the year coded June 30, 1950, and have insured one report thereon detect April 30, 1950. In our report, our spinion was qualified however. We are the purpose of the above large wave were unable to

Decept as discussed in the following paragraph, we conducted may could be accordance with generally accepted subfiring standards and Gonzzmann, againting remainings. Semandary the common by the Compactolic forces of the Compactor require that we plan and purform the small are obtain measured require that we plan and purform the small are obtain responsible summerce observe whether the statements of each receipts and

burieg the source of our andit, we traced recurded rank receipts to actual bank deposits. Herever, she to the sature of the Inhosi'd records, we note

matring processes.

Compliance with less, regulations, conclusion, and grace applicable to fewore Niddle School, in the responsibility of Frome Middle School anagement, do part of decision, arounded assumed only without the statements of cash receipts and distriptements are force of material ministeration. The statements of cash receipts and distriptements are force of material ministeration. The statement of cash and the statement of cash and the statement of cash receipts and distributions are statement. Sometimes are statement of the statement of the statement of cash receipts and the statement of the statem

The results of our tests disclosed on leadquest of concernitions that ere

Temism, wife & scenie Minden, Louisiana

BROWN SITELS SCHOOL. COMMENT. FOR STATISHED OF CASH RECEIPTS AND DISENSESSED FOR The Table June 20. 1975.

All either	33.06	
Total cash receipts		\$10,233.23
Cosh disburaceures		
All other	19.11	
Total each dishersements		10,505,00
Sefficiency of each corrigen over each disburg Cook belonce, July 1, 1976	water.	222.90
dealt belance, June 10, 1995		1_16.0
Cock believe as of June 10, 1990, is accounted to		

The accompanying motes are an integral part of this finencial statement.

BROWN RIDGLE SCHOOL STOREST ACTIVITY STREET STATISHED OF CASH RECEIPES AND DISMASSIMINES For the Year Ended Jame 30, 1995

Each receipts	
English seebership	\$3,804.18
Existeration and the contract of the contract	7.675.63
Field trip fees	1,573.75
Recial protects	6,106.72
Samulal shops	2.002.18
	_234.55
KIL YORK	
rotal cash receipts	
Capit, distancements	
Telephone and utilities	32.14
Instructional supplies and material	4,132.39
	159.90
Eprilal shows	387.80
Field trips	1,764.40
Special project	
Date (Out-	977.50
Kateberrenores	619.16
Yearbesks	916,00
All other	2,200,11
Total each disburscances	
beficiency of out receipts over cash dis-	decreases
Each belonce, July 1, 1996	
Cash balance, Jane 10, 1999	
Cash balance on of June 30, 1995, in	
presented for an follows:	

(484.333 8<u>130.26</u>

SOURS TO STATEMENTS OF CASE RECEIPTS AND RESIDENCE PROPERTY.

ter 1 - Assessing Philosis.

Be Trees Lifeld Scholl (Special) streamers present each reserving and one chalcement in scientimes with the public on trivel by the Moure chalcement in scientimes with the public on the present chalcement are presented that present scale. The extractant of other chalcements of the present charge of the public of the publi

No octatading dobts as of June 10, 1995, were confirmed by out. Wesdots.

PERSONAL PARTER STORY, BOARD UNION SERVICETRAY SCHOOL ANNUAL PINNECIAL EXPORT

3090 10, 1995

MIFRON WISE & MARTIN 400 PALE STREET P.O. BUS 877







In accordance with inverseent Auditing Standards, we have also issued a vepoch

Jameson, view & paulin

JAMIESON, WISE & MARTIN

A PROFESSIONAL ASSESSMENT OF STREET SOS NATH STEERS P.O. BEE BY MINERAL LEUISLANA 71005-889

THE PARTY OF

STREETING REAL OR AS ASSET OF PERSONS ASSETS ASSESSED.
PERSONNEL DE ACCORDANCE VITE (EXCEPTED ASSETS) STANNAIS

Minden, Laulatona

We have smilled the statistical of analy receiping and disheraments of Brigo Minimizary Mashed for the year embel June 10, 1999, and have impact or report thereon disch depth 30, 1996. In our report, our opinion was qualified because, due to the nature of the School's receiving, we were stable to satisfy servelves as in the completeness of deposits and the secondary of should feel and the received receiping.

Names on discussed in the following paragraph, we have conducted our mosts in nonrolesses with generally accepted auditing standards and Opportunity Colling Blandards, issued by the Comptreller General of the United Stones. These trenderer require that we glass and perform the maint to obtain

During the course of our motit, we traced becomed mask smealing as artual back deposits. Mosework that in the restains of the Schmal's records, we were smalle to actually convertion as to the completeness of deposits and the accuracy of classification of the recorded excelpts by maces of other

The management of their Elementry behad is assignable for mendelstating or distinctions in internal occord contracts. In Intelligent has request SHIRITY, satisfacts and judgments by management are required to misron the state of the state

We also noted when matters Dovideng the internal necessary attention to the experience of their properties in the supposed of the Onto Historica Part of the Control of the State of the Control of the State of the Control of the State I and the Control of the Control of

A PROPERTIES ACCOUNTING OF

661 MAIS STREAM F.S. BOX 89: MINDER, LOTINIANA TREM-OBST CHR PROGLESSE COM FORTH

W. BACK SHEET, CO. LINES

O AN ADIT OF FEMOREAL STATEGETS PERSONNED I

Salaray Facials School Scott

COUNTY OF SHEET ON

Wheter Tails blood Near Mindry, Lendsdaw We have softed the statement of each receipts and disharaners of Del Hemothry Education Cor the year media Jame 30, 1995, and have inyest our remark thereon skind April 78, 1996. In our proper, our spiles was

classification of the recorded yearspin.

Boreys as discussed in the following paragraph, we conducted our modit in accordance with generally accepted moditing standards and documents and incompanies, transfer by the procession oversall of the formation.

Those students require that we place and parform the sofic to obtain reasonable assurement should obtain the reasonable assurement should obtain the reasonable assurement should obtain the reasonable assurement and the obtain obtained assurement.

Buting the course of our modit, we transfer recorded such uninguis on assurable

held deposits. Essence: the in the makers of the Tobesi's speeds, we were mable to extisty considers as as the completeram of deposits got the scenario; of classification of the recorded receipts by seems of other

(ompliance with laws, republicos, concreats, and grants spoiseable to hitsen Elementry febrol to the unspensionality of Woods telemony releast sumagness. As pert of obtaining reasonable assumance about wheelves the telemodet of could recopy and of indepensional case there is assumptial wise telemodet of could recopy and of indepensional case the many control of the telemodet of could recopy the could be assumed to the process. Decours, the provisions of laws, regulations, concretes, and grants. Decours, the other laws of our adult of the statements of each procedure and dishumences.

The results of our tests disclosed to instances of necessiblence that are

We noted our task immeted all instances of concempliance that we have expected to the management of Weisen Elementary Enhant in a separate is duted April 24, 1986. This report is incomfed for the infraredist of the Sends Sends sends

Jamieson, which is marking

EXPERIMENT OF CASE RECEIPTS AND COSMISSIBLES For the less index June 30, 1990

Gash receipts	
Student free	
Book fair	
All eller	59,.33
Total cash receipts	\$34,811.
Coals distagraments	
Purchase of them for could	
Instructional meterials and supplies	
Repairs and naintenance	535.00
Tolephoso and utilities	138.25
Field trips and off-company events	
First aid supplies	394.88
Equipment, machines and fixtures	1,779.33
Printing, affice supplies and passage	559.72
Such fair	1,196.13
MSF shocks returned	321.78
Fundralary	6,922.05
Taurbook	160.00
	1,033.13
Special about Seigner Fair	505.89
	67.00
ALL other	_166,55
Tetal cash disburgossuts	29.278.

Encod of each receipts over each distansaments 3,392.97
Cash balance, July 1, 1989 - 4.483.18
Cash balance, June 30, 1993 - 512.093.19
Cash balance as of June 39, 1995, in scenarios for

an Initial State of the State of State

BRIDS ELEMENTALY SCHOOL YEARDOOK FIRST STATISHEST OF CASH RECEIPTS AND SITEMANDONYE FOR the Year Raded June 28, 1993

Venthook receipts	93,065,99
Total cosh receipts	\$3,085.96
Cosh Cisburramenta Comera, Illm and supplies Teacherin	60.68 2,983.35
Total cosh disturnments	3.046.62

Elevan of such excepts over cash dislocationers 23.3.2

Cock balance, July 1, 1995

Coch balance, June 20, 1995

Coch balance, June 20, 1995

Coch balance and June 23, 1990, in economic for at 5015001

Elevant Cock and Cock and

The occumpanying motes are an integral part of this financial statement.

UNION ELEMENTARY SCHOOL HUTKE TO STATEMENTS OF CASE RECEIPTS AND RESURGEMENT JUNE 10. 1970

The Tain Stewarty School financial intensers points can brought and said dishurances in accordance of the policies are forthly the White Parish Hobel Band. Beneigh and recentle deep and it received and received and accordance of the policy of the policy of the Elementary School and the present transaction that could be lockwised to Elementary School and the present transaction that could be lockwised to be a second of the policy of the policy of the policy of the lasts of recently, as assempted by gravelity integral accounting principles. In property, a stemperature of each receive and dishurances, considered to the course part operator of each resistance and construction of the course part operator in their than copied assemble.

name 2 : Accounts rayon

No outstanding debts as of June 30, 1995, were confirmed by cetoido weadors.

WERSTER PROPERTY SCHOOL BOARD CENTRAL JUSTICE FOOT SCHOOL ARRIVAL FERNICIAL REPORT

JUNE 30, 1995

JAMIESON, WISE & MARTIN A PROFESSIONAL ACCOUNTING CONTRACT

A FROSESSOONL ACCOUNTING COLPRA-SOL BAIN STREET P.O. DOX 897 XIVER DOTTETAN 21000-2002

SHEET V. AND TO

ONE STUDIO PAR (MILITARY)

CRITICIS NOT THE WASHINGTON THE CRITICIS OF THE PROPERTY OF THE CRITICIS OF TH

DEST ASSETSES: 10

Webster Parish School Board

We have addited the accompanying statement of cash tecelors and finburnament of the General Darid of Central Justice High school, a component unit of the Western Perish School Board, for the year maked June 50, 1995. This Timeral statement is the responsibility of Central Justice High School Boardsoners. O

Berest, as discounded in the following paragraph, we conducted our sould in conducting the paragraph of the conducting the conducting the conducting time by the fragericality transact of the black of these conducting times by the fragerical transact of the black of the conducting times are sould be conducted to the conducting the conducting the conducting the conducting of the conducting the conduction that the conducting the conducting the conducting the conduction that the conducting the conducting the conducting the conduction that the conducting the c

presentation. We believe that our audit provides a reasonable basis for our spirion.

During the number of our modit, we traced pourful such receipts to actual hand departs. However, due to the nature of the School's records, we work

As discussed in Noir 5, Central Jusier High School propures its financial stainment on a prescribed basis of accounting that descenteres compliance with the send rescripts and disbursements policies not farth by the bibliotr Parish School Peorf, which is a component/or halos if accounting other than

Coveral Junior Sigh Edwel. for the year ended June 20, 1995, on the basis of

In accordance with Conscioust Auditing Standards, we have also inseed a report

Jamisa, wise & Matin

JAMIESON, WISE & MARTIN A PROPERTIONAL ACCOUNTING CORPORATE

A PROPERTIONAL ACCOUNTING CONTRACTOR

FOR NATH STREET P.D. BIR B97

*INDEX. LAUISIANA 71058-8597

\$800 ASS T

AND CONTROL OF STREET

STREET AND OR AS ABST OF A PERSONAL CONTROL OF

Wobster Parish School Boom

We have audited the statement of each receipts and diphotocoments of Co Jundow High Rebeal for the year unled June 39, 1995, and have issued a report wheren dested April 38, 3995. In our report, our opinion was qualified become, due to the nature of the behalf's records, we were

Dorsyn as discussed in the fellowing paragraph, we have conducted war subtiin accordance with generally accepted softling standards and <u>Convenent</u> subtiling Eigendards. Insented by the Computable Convenied of the Market Engine. These standards require that we play and perform the subtiling Eigendards.

Buring the source of our swift, we traced recorded each receipts to actual back deposits. However, due to the nature of the Scheel's records, we were smalle to satisfy occolors as as the completeness of adjusts and the scenarcy of classification of the recorded receipts by weems of other

The surgement of Cortect Jacon 100, beaut is respective for contribing on simulating an internal secretal sections. In CHILDING secretarities are constructed as the contribution of the c

Insdeparts because of charges in senditions of that the effectiveness the design and operation of policies and posseshors may deteriorate.

In planeting and performing our modif of the statement of cash receipts and 1959, we desired on medicateding of the spiritual neutral transcens. He request to the lineared content of the spiritual neutral transcens. He request to the lineared content of the spiritual neutral content of the performance of the spiritual neutral content of the performance of the spiritual neutral ne

We maked sevelate matter, treating the pisceint central effective and fits controlled by the American Institute of Certified Phalis According to Experiment Phalis according to the American Institute of Certified Phalis according to the American Institute (and the American Institute of Certified Phalis According to the American Institute of Certified Phalis American Institute o

the moted that the raised collects material revenue is each, and that the expensionality of that sands to an enablished cuttle these revenues are recerved. Such contents as the use of perspective results tasks and daily content of the contents as the use of perspective results tasks and daily contents are contents as the contents of the contents of the model and the results of the contents of the contents of the a material contents are contents of the contents of the contents of a material contents of a content of the contents of a material contents of the contents of

operation of one or moce internal control attractor channess does not rechange to a valuatively box leads the size that that error or irregularity security that would be maintain by valuation to the statement of cash required by and dishyryments being modified any colour and not be characted witches a source of performing any operation of the control of performing

but rendeferation of the internal central scientific would not encountry disclosured in structure in the internal central inventors that might be reportable conditions and, accordingly, would not reasonably disclosured properties conditions for an excellent properties of the conditions of the condition of the condition

a material weakness in the internal control structure of the School.

its operation that we have repeated to the amagement of Genical Junior High School is a separate letter Cotted party 15, 1999.

This repush is intended for the information of the School Band, management, and the Legislative Auditor at the Oute of Lections. However, a report is a matter of public record, and for distribution is not limited.

We also noted other nattern involving the internal control expenses and

Tennissen, Wise & Martin Mindee, Envisione April 20, 1898

JAMIESON, WISE & MARTIN A PROPERTIESAL ACCOUNTS CORPORATE 641 BAIR STREET P. D. BOX 697 KINDEL LOUIZING THEM-ORY

HIERON, LOUITING THE OR PROTEST OF THE

Street, and the

ASSESSMENT OF THE PARTY OF THE

CHARLES NOTICES, START OR CONSTINUES SPORE

Uchoter Parish School Sout

tisdon, Levisiona

We have audited the statement of mask resulpts and disheraments of Dreit Contex High School for the year craded less 30, 1995, and have Sannilla report therein dated spril 30, 1995. In our report, one option was qualified because, the to the nature of the arbito's recent, we were maskle to natified contexture as to the combineracy of denotine and the

Except as discussed in the fellewing paragraph, we conducted our welds in accordance with powerally accepted auditing stundards and (payerament budding finedards, leaves by the tomperiular femeral of the Outer Section These standards require that we plan and perform the webs to obtain

distancements in tree of material administration.

Seeing the owners of our splits, we traced remoded mask encelpts in seisal back deposits. However, due to the nature of the foliasi's recens, we were maken to satisfy ourselves as no the completeness of deposits, and the

acceracy of classification of the recorded receipts by means of other unditing procedures.

Compliance with laws, regulations, constrains, and greats applicable to Service Justice High School is the responsibility of Deviced Justice High School Instruments. So you of scholding consuming amongs about whether prices in the complexity of the contract procused to amongs about whether the contract of the contra

Ministerent, we performed tenso of the School's compliance with certain provisions of lowe, regulations, contracts, and grass. Nowever, the subjective of our addit of the statement of cash rectaings and disbursements was not to provide an optodo on ownsall compliance with such provision. Associatingly, we do not expense node as spales.

The results of our tests disclosed to instances of necessitized that are tendined to be reported under Sommant English Standards.

We noted contain immersial instances of nuccespliance that we have reported to the management of functal Junior High School in a separate later dated April 26, 1996. This reserve is increasing for the information of the following

This report is included for the information of the School board, manager man, and the Inglishalve dedictor of the State of Inclaimes. However, a report is a makened of softic record and its distribution is now limited. Transferred, the Late of the American

April 24, 1996

CHITAL JUSTOR HOSE RESECT. EDSEAL FIND SIXTERS OF CASE RECEIVES AND RESERVED TO THE Clark Received June 36, 1993

Cash revelers		
Cencentique		
	3.722.85	
Tond-reiners		
Field trips		
All silve	-1-635.59	
Total cosk receipts		\$64,864.63
Cosh distangements		
Teaching aids and sepoltes		
Administrative		
Class/slob occounts		
Office supplies		
Teacheak	1,373.22	
Fond-rainer items for resals		
All other	117.74	
Total each dishepowerty		AZ_ZZN_50
Definitency of cash receipts were each dishware Each belonce, July 1, 1994	menta	(2,997.89) _8.811.22
Each belonce, June 50, 1995		1,121.34
find belong as at June 10, 1995, in accounted for		

The accompanying rates are an integral part of this firmsetal statement.

4.661.23

Regular shoulding, Hinden Sonk and Trust

DESTRUCT FROM STORY OF DAME RECORDS AND DESTRESSMENTS

The Control Asserts (Fig. 1860) is the Control Asserts (Fig. 286) to the Control Asserts (Fig. 1860) is the Control Asser

nedars.

WENTER PREIST SCHOOL BORRD DOTLING MICH SCHOOL ARREAD FERMINIAL REPORT (USE 30, 1995

OU DAIN STREET P.O. DER BY

2000/5285-95

forms as discussed in the fellowing paragraph, we conducted our modit in

An firewared in Note 1, Doylino High School prepares its financial statements

In secondaries with Communicated Stating Standards, we have also issued a report

Jamisan, which & martin

JAMIESON, WISE & MARTIN

200/4869

report thorson dated April 26, 1996. In our report, our spinion was

Except on discount in the following paragraph, we have conducted our endit Radition Nisotards, issued by the Comptroller General of the States States.

randitions or that the effectiveness of the design and operation of

A material weakness is a repartiable condition in which the design or

To also make other nature (modified the privated control acceptance and for specified that we have opported to the anappears of Deptiles High Stitled In a supermax interval dated ACHI No. 1995.

Has report is present for the medication of the following temperature; and the highlightest notation of the state of lookings. However, this report is a sixting of policy reserved, and in distribution in our library of the medication of the state of lookings.

Minden, Louisiann Spril 24, 1996

40

JAMIESON, WISE & MARTIN A PREPRESENTAL ACCOUNTING CORPORAT. 691 MAIS STREET 7-9. NO. 892

601 MAIS STREET P.O. BOE NUMBER, LOWESTAME 11028 -O COMPROSITION COMPROSITI



DISCRIPTIONS OF PROPERTY OF CHRISTIANS AND CONTRACTOR OF COMPLIANCE WAS NOT US AND ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR AN ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR ADDRESS OF THE CONTRACTOR OF COMPLIANCE WAS NOT USED FOR THE CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF CONTRACTOR OF

Unbater Fortal School Bear

Minden, losinions

We have addited the statements of each receipts and disbersements of byline High labout Nov the year ended June 30, 1995, and have inseed report thereon dated dayl IN, 1996. In not report, our splints with

sensemby of classification of the recorded receipts.

Encope as discensed is the following paragraph, we conducted our sadic in accordance with generally accepted smiliting accordance with generally accepted smiliting accordance and Sentence.

Addition. Explaidation. Simulated by the Omnorroller General of the United States.

ACTIONS EXAMPLES. Since by the compression enters at on matter states. These states require that we plan out parform the south in shakes, reasonable associates about whether the statements of mash consists and dishousements are free of material misstatement.

Desires the conjust of usy modit, we those proceded cash proclipts to extend.

mustle to noticely corrective as to the complements of deposits and the occurrey of closelforties of the remarked overlyin by mean of other mutility procedure. Compliance with laws, regulations, contracts, and greats equitable to

compliant that down, in the interest both type of the control of t

The results of me tenna disclosed so includes of sommeliance that are

Sk noted cortain immaterial instances of newcompliance than we have reported to the mesagement of Boyline High School in a separate letter dated April 26, 1955.

dated April 20, 1995.

This report is introded for the information of the School board, management, and the Legislative Andinor of the Ensie of Leuislans. However, I

Jamieson, Wise & Mertin

CENTRAL PURE STATEMENT OF CASH RECEIPTS AND DISMRSSERENTS For the Year Ended June 30, 1993

Cosh receipts Cosconsises	114. MA. NO	
Orecestes		
Special protect sales		
Internal served		
All other	E82.36	
Tetal cosh receipts		\$74,599.54
Cosh dishuramento		
Concessions	31,661.09	
	26,361.91	
	1,059.35	
Epsipment, machines and fintures	2,166.49	
Printing, office supplies and postage	2,649.92	
	229.88	
	2,245.38	
Hellowen carnival	2,539.00	
All other	2.071.15	
Total cash disharassess		10,151,55
Docume of cosh receipts over cash distursement	,	5,764.56
Each belonce, July 1, 1994		13,220,25

The accompanying nates are an integral part of this financial statement.

Cash balance as of June 20, 1990, is accounted for as fallers: Sugalar checking, Peoples Bank and Trust Octificate of Superit, Sinder back & Trust

DOTATISE WICE SORGE. CLUB FORD STATISHEST OF GASE RECORDED AND DESIGNATIONALS.

Cash receipts		
Yearbeek	9,550,56	
Total cash receipts		\$35,754.83
Cash Atalogramments		
Yearbook	5.525.23	
Total cost distorarments		25,685.25
Encess of each receipts over cosh disbursanests		28.47
Outh balance, July 1, 1994		2,126.22
Cash balance, June 10, 1995		1,2,281.81
Cash balance as of June 30, 1995, in		
Negalar checking FNA, Peoples Sock and Trust		652.65
		8_2,250,85

DOYLING HOSH DONCE. NOTES TO STATISHENES OF CASE ESCRIPTS AND ECHROMOROGYTE.

The byline High School finerial accesses years such receipts and end tiderraneous is scoreines with the politics are forth by the sidence distances. The scoreines with the politics are forth by the sidence distances and the received when popular are under. But tidence of all compays and disbonesses are somewise at the such activity of topiles for the politic score of the score of the score of the score of the familial activators of byline High School presented in the scored leave of assembling, as undemptized by generally accepted accounting granifolds in preparing a statement of each receipts and disbonesses, and it the

The Glaber Fund coculists of the Yearbook, FRSA and FRA.

Note 1 - Recounts Dayshi

mointending dabin as of June 10, 1995, were confirmed by calculations.

WESTER PARTER SCHOOL BOOKS J. L. JOSES SERVICENCY SCHOOL AMBUAL PURANCIAL EXPORT

46

ZERS 10. 1995

JAMIESON, WISE & MARTIN





Whiter Ferlah School Board, for the year coded June 15, 1999. This financial Herest as discussed in the following paragraph, we consucted new modils in

During the course of our endit, we traced recorded each receipts to actual

Tomber Win 2 Martin

JAMIESON WISE & MADTIN

COMMAND SOURCES



PERSONAL DE MOCESCHICE MUTH CONTRACET MICHIES SIMBAGOS

The nonappace of J. L. Junes Elementary School to responsible for

Where Purish School Roads. Recease of talested Installation in any internal installation articles, green on Irregulation may receptible a conord each to describe. Also, projecting the proceedings of the Accounts on their proceedings in object to the tight that proceedings are prointerpretable in object to the tight that proceedings are instempts because of change in conditions or that the effectiveness of the details of operation of publish and semantics are described.

In planning and perfecting our softs of the nonconert of cash receipts and displacements of it. A clean Kinestry black for the pour noded has 18, 1800 per soft of the pour noded has 18, 1800 per soft of the pour soft of the respect to the internal social accountry, we obtained as understanding of the design of the releaser politics and procedures on whether they have been placed in operation, and we assessed control risk to code to the restraction of clean feeting the soft of the restriction of control restriction of control restriction of control restriction of control restriction and military and so all not provide as

opolicit in the various enterior between the community, we so not oppose
We need cortain matters involving the internal content stores and its
Opposition that we consider to be reportable conditions under storedards
annihilated by the heartess Destroy of Certified Philips decommunity
Reportable conditions brown parters config to our stretching collection.

shelling to relocal, primars, somester, and report theoretal data consistent with the assertions of menganess in the statement of cult recipies and disborrements.

We noted that the Subsal sullessa material revenues in rank, and they the accordinability of that each is not expolitable swall these revenues are reserved. That notation as the use of proceedinard receipts below and daily

A mercial wedcome is a reportable condition in which the design or operation of some or nice theorem; contact stanction elements where my reduct to a substitute four level the risk that severe or trengalentities in amounts that would be material in relation to the misteness of the resulpts and dishausements being setting my sever and can be detected within a timely period by suppliers in the source of control operation.

Our consideration of the internal notices invariant would not necessarily disclose all natives in the internal necessit structure that sight he repursable conditions and, necessity, used our measurily disclose sollines and reads occupied to be understand the sight of the provided conditions that are also considered to be notified understand the sight of the sight of

We believe that the late of control own coals incodes referred to show a natural warmers in the first-mark neutral structure of the fichasis; We also need order matters (newlook the first-mal control instances and the operation that we have represent to the management of 3. 1. None Klomentary though its anguards letter dark spril No. 1996. The report, it is rested for the information of the first hard present men, and the legislation modifier of the first of Localisms. However, it report is a start of public recover, and its distribution is not limited.

timesteany studed in a separate lattice dated spirit N, 1966.

This report is intended for the information of the School Search, next, and the legislation dustine of the force of Locidiens. Sinceport is a start of public resonant, and its distribution is not Tarrito to the force of Locidiens. Sinceport is a start of public resonant, and its distribution is not Tarrito to the force of the forc

IAMIESON WISE A MADTIN

DANCE C. BARTS, 125

our report therean dated April 24, 1996. In our report, our spinion was

Auditing Standards, issued by the Comptreller General of the Delted States.

required to be reported used represent and interaction.

In most entails immerated increases of monogloutes that we have reported to the management of 1. L. Jones Research (Social In superate lattice dones) qualified. [36].

This report is provided for the information of the bounds Based, amongous the contract of the special Based, amongous the special in a survey of the assured of the provided of the special Based, amongous the special Based of the special Based of

J. L. JOSES ELDESTAY SCHOOL EMERAL PLOS STATISTICS OF CARD SECRETIFIS AND DISECULARIES For the Near Related Joses 20, 1993

Conk receipts		
	\$13,573.52	
	1,333.13	
	3.99	
NEF checks	105.53	
Yend-relears	12,963.61	
	1,850.55	
	3,845.20	
	1,706.81	
	62.32	
All other	_3_367_25	
Tuxal cash receipes		\$43,639.57
Carly 41 elegeneers to		
Operation and maintenance	2,386.81	
Field trips	1,910.68	
	7,929.94	
	5,384.34	
	166.62	
	1,110.11	
	10,135.59	
All other	2,722,65	
Total cosh disbursaments		55,255,19
Buses of only receipts over only disheroments		450.38
Cook balance, July 1, 1994		10,271.40
desk balance, June 39, 1993		120,539,99
tuck balance as of June 50, 1995, in severated for		
as follows: Regular checking, Minden Book and Trees		528, 222, 58

The accommenting notes are an invegral part of this fireworks atstement.

J. L. JOHN BLOSSTARY BORDS. NOTES TO THE STATISHEST OF EACH EXCELPTS AND DESIGNABILISTS

Sate 1 - Accounting Policies

The J. L. Jose Edwardzy federal Hancila teatometr presents cash by the Barriery for the Hancil English of the

Fire 2 - Accounts Psysto

venters.

PERSONAL PARTER SCHOOL BOARD NUMBER WHEN DESIGNATION OF ANNAL PINARCIAL REPORT

24

JOSE 30, 1965

SOU MADE STREET P.O. BOX 847

JAMIESON WISE & MADTIN

CARLOT S. TRAFFIE . CO.

During the course of our modit, we knowed seconded cash receipts to arreal

how have determined to be recognary had so here able to satisfy currelyes as

In accordance with Generalizating Standards, we have also issued a report

with a second

JAMIESON, WISE & MARTIN A PROPERTIES THAT ACCOUNTING COMPONEY 601 MAIN STREET 2.0. BOX 657

2007-00-76

of the second of the

DESCRIPTION ARCTORS REPORT OF INTERNAL CONTROL.

Webster Parish School Boars

Hinden, Louislana

De harm wedited the atorements of cash receipts and dislocaments of Miniley School. For the year caded Num 33, 1935, and how haved our report therein dated spril 34, 1996. In our report, our opinion was qualified because, the to the nation of the School's receipt, we seen analyse to active receipt as a to the remission of direction and the receipt as the remaining analysis of the remission of direction and the removance of

Except as discussed in the following paragraph, we have conducted our sedit in accordance with powerally accepted auditing structure and <u>typersoner</u> <u>landing Einstands</u>, issued by the Compressive travail of the Tational Tation. These wheelests require that we place and perform the audit is whisin reasonable assurance about whether the attravents of oath recepts and

Buting the course of our modit, we traced twocoded cash receipes to arread back deposits. However, due to the rature of the School's recentle, we were modified to notify corrections as the becomes received for the two-

The suspense of Broker Big. Stead is respectfully for availableing set instructioning as through carely despected to present the suspense of popular to be unappear; no overlate to assess the time of any present the suspense of the suspens

dislurgements of Hindes High School far the year ended June 30, 1995, we

JAMIESON, WISE & MARTIN A PERFESSIONAL ACCOUNTING CONFORMATI 621 NATH STREET 7-0. NOT 897 HISSON, LOCALINA TROSS-CONT

50007-005-79-

NAME AND POST OFFICE ADDRESS OF TAXABLE PARTY AND PARTY

INDEPENDENT ARRESTORS' REPORT ON CONFILMING BASES

obster Parish School Board Index Testsform

We have audited the statements of cash receipts and disbursements of finder High School for the year named Jame 10, 1990, and have issued our import thereon describing 13. 1995. In our report, our system was qualified because, due to the neutre of the school's records, we were washe in satisfy surpless as to the completeness of deposits and the oversery of

Boops as discussed in the following purisgraph, we combated our and it in accordance with generally accepted smilling standards and Combinents and time standards. Issued by the Comprehence Company of the United Dates. These standards require that we plots and perform the audit to check reasonable assumed when whether the standards of each reversipa, and

buring the course of our audit, we traced recorded cash receipts to actual hand departix. However, due to the nature of the School's records, we were epoble to natisfy narrantees as in the completeness of departix and the community of classification of the removed invasion by means of their

auditing preceders.

Compliance with law, togalaties, contracts, and graws applicable to Rindon High School in the responsibility of Hindon High School meaganests to year of detailing Passenable assumes shout whether the statements of the many newspire and distancement and free of material Mistrategors, w

performed texts of the School's compliance with scripting profitors of 1901, regulation, contracts, and grants. Enverse, the adjustment of an andIt of the statements of cash receipts and dipherentees was not to provide an optimize coverall compliance with such provisions. Americally, we do not express such an aplaton. recognized in Hinder High missel's statements of cash receipts and

manifest primer forces. I think) reperts, forces, the most was a most an example of an interference of the most o

apper from heads to maintained to a single book secure, and the principal of the should shad follow the principal on the statistic and minimal offices, control of all of the front or inners than all vanishing statistics of the control of all of the front or inners than all vanishing the evolutions of these frames are to compliance in feeding our spirites on whether Righest Hands frames are to compliance in feeding our spirites on the evolutions of the statistics of the control of the statistics of feed the year order hand 1, 1985, one present during, in all instruction of the control of the statistics of the control of the statistics of the statistics

We noted certain immeterial improvement measurablement that we have reported to the management of Nindon High School in a separate leview data-appeal 50, 1996.

This report is interested for the information of the School Scatt, manage-

This report is indeeded for the indivination of the School Source, munagement, and the legislative heating of the Haid of Landilland. Herovar, this report is a matter of public record and its distribution in was limited.

Jameson, Win & Markin

COMMAND TO A STATE OF CASE AND A STATE OF CASE

For the Year Ended June 18, 11	993 EURATS	
Cash recalings		
	2,216.00	
	2,103.00	
Reinberreacces		
	27,202.92	
	4,713,32	
Total cash receipts		\$172,125.56
Cash disheraments		
Instructional supplies and materials		
Equipment, machinery and fixtures		
adderies		
Analesia ovento		
Summer school	16,495.52	
Transfer from general operations to somew school	12,511.52	
Eclywis education	1,385.00	
Spinial alleismoni	27,349.99	
Diputed education	640.64	
Treesportation and fael	3,382.55	
Stofent Insurance	883.00	
All other	-5,333,31	
Total cosh dishuraments		170,865,46
Names of cash regalate over cash dishurscances		1.235.92
Gash balance, Jely 1, 1994		22,112,12
Cash balance, June 30, 1995		25, 338, 38
Cash balance as of Jane 35, 1995, in arrespond for		

Cash believe as wi Jame 39, 1999, in assessed for an fellows: Determine bearing absolving, Minden Beach & Trust 5 20, 218, 78

the acceptant income at an analysis have on their transmits and an annual

CUIDS AND CLARKES PERSON. STATIBULET OF DATA RECEIPTS AND DISSIBLIBURATE PAY the Year Ended June 30, 1993

Athletic scory narket fund	
	7,255.28
Pilereck Club	1,185.17
	2,276.83
	1,342,00
Diverleaders	13,006.26
	3.815.20
time Econosics Deportung	3,686,40
FMA	
	222.58

PNA	
Athletto Pand	212.1
Total cosh receipts	
feeb dishurseseers	
	1,993.6
	3,997.6
	8,477.2
Student Connect)	3,382.2
Are Separtners	
Belance Depostness	1,313.1
	597.5
	12,115.9
	3,796.0
National Enser Seciety	436.3
	5.265.5
Nome Economics Department	6.725.5
	7.075.6
Reskethall Concensions	20.3
	836.2
Yearbook-Transfer to General Fund	4,709.2

Tetal cosh disburgancara

2,363.33

STREET STATE AND CLASSES PERSON STREET OF CASE RESIDENCE AND DESIGNATION For the Nace Stated James 20, 1983

0.18,318,66

2 TR. 338.48

Sefs (och ba)	elesey of	ozeh	ionelpin 1996	virel	cash	diebe

	s Sash & Trust - Lady Tidars
	Book & Trest : French Glab
	e Reak & Trust-Sulesco Bopt.
	Rock & Trunt-Realment Sept.
	s Seek & Trust-Cheerleaders
	Book & Yrest : Key Clab
	Bank & Trunk - PTA

Dur accompanying noise are an integral port of this finoreial status

RESIDENT SOURCE AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO PERSONS ASSOCIATED IN COLUMN TWO

The Mindes High rabbal (Finnical actioneces prosess cash cocsigns and of staburaments in securious with the politics set forth by the Motter Parish School Royal, Emerging was received dues notal to restrict and disherments are recorded when payments are noted. The nationals of influences are recorded when payments are noted. The nationals of the disherments of the nationals of the national nationals of the nationals of the nationals of the nationals of accounting, on extensive all Highs Bolloud speciality accounting criticals accounting principal accountin

Pare 2 - Accounts Popular

The fallowing nutetanding debts as of June 10, 1995, were confirmed by

Hed Manu Paul Varnity Spirit Fashises 5 9,490 John Nroston 231. Eathyr Reich, Inc. 164.

Sed Nove Pand cutstanding debts confirmed 11

All other funds Cocs Gols Bottling Company of Hindes, Inc. Mindes Athlatic Supply, Inc.

other find satisfieding debts confirmed

relateding debts confirmed \$ 11.865.