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WABLER PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
ANNUAL FINANCIAL REPORT
JUNE 30, 1995

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-21-96

WISNER PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUND
Annual Financial Report
Year Ended June 30, 1985

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STATE OF LOUISIANA
INSTITUTE OF ACCOUNTANTS

April 24, 1996

MANAGEMENT LETTER

Webster Parish School Board
Monroe, Louisiana

We have audited the statements of cash receipts and disbursements of the school activity agency funds, as noted below, of the Webster Parish School Board for the year ended June 30, 1995, and have issued our reports thereon dated April 24, 1996. The school activity agency funds included in our engagement were as follows:

Brown Middle School
Eulas Elementary School
Central Junior High School
Dayline High School
Johns Elementary School
Rinder High School

In connection with our audit, we made certain observations relative to the records maintained, the accounting procedures in effect, and the overall administration of the financial affairs of the school activity agency funds of the Webster Parish School Board. These observations which were considered material to the statements of cash receipts and disbursements are contained in the Internal control and compliance reports dated April 24, 1996, which are bound with the annual financial reports for the year ended June 30, 1995. As a supplement to the items mentioned above, which are reported elsewhere in the financial statements, we submit for your consideration our comments pertaining to the following observations which did not meet the criteria of being material to the financial statements.

Filing of Audit Reports Later Than Six Months after Close of Fiscal Year

Louisiana Revised Statute 24:115 requires that audits shall be completed within six months of the close of the auditee's fiscal year. The accompanying audit reports were not completed until after the December 31, 1995 deadline. However, such late filing of the reports was beyond the control of school management, the School Board, and the auditor, as explained in the following paragraph.

The Louisiana Legislative Auditor must approve all engagements for audits of governmental activities before any audit procedures can begin. The Webster Parish School Board engaged us ample time before the fiscal year-end to have the audits performed and completed prior to the December 31, 1995 deadline.

Wheeler Parish School Board
Hindon, Louisiana
Page 2

However, due to discussions and correspondence with the Legislative Auditor's Office as to the purpose and scope of the school activity agency fund audits, the engagement to perform the audits was not approved by the Legislative Auditor until January 12, 1996. Therefore, the audit work could not even be initiated until after the December 31, 1995 deadline, and thus it was impossible of course to complete the audits before that date.

Fiscal Audit Findings

Our current year audit revealed that the recommendations in the prior year audit have been satisfactorily resolved, except for the following:

Louisiana Revised Statute 17:416.3

We noted during our audit that certain provisions of Revised Statute 17:416.3 had still not been fully complied with or implemented, and we have listed these provisions below.

1. Deposits are to be made to a single bank account.
2. No monies shall be drawn on the school fund account without a request for withdrawal of funds and unless the request for withdrawal of funds carries two signatures, one of which shall always be the principal's and the other as provided for in detail in the statute.
3. Bank assignments shall be signed by the principal, once reconciled with the records.

Retention of Invoices

In some instances, canceled checks are not supported by invoices. In other instances, amounts are retained on statements of accounts, but it does not appear that the invoices supporting these statements are properly matched to the statements, giving rise to the possibility that invoices may be paid more than once.

We would like to express our appreciation for the cooperation and assistance extended to us during our audit. Should you have any questions concerning the contents of this letter or if we can be of any additional service, please contact us at your convenience.

Very truly yours,

Jamison, W. H. & Martin

April 26, 1996

MEISTER PARISH SCHOOL BOARD
BROWN MIDDLE SCHOOL
ANNUAL FINANCIAL REPORT
JUNE 30, 1985

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INTERMEDIATE REPORT

Webster Parish School Board
Ribens, Louisiana

We have audited the accompanying statements of cash receipts and disbursements of the General Fund and the Student Activity Fund of Brown Middle School, a component unit of the Webster Parish School Board, for the year ended June 30, 1990. These financial statements are the responsibility of Brown Middle School management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statements of cash receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

As discussed in Note 2, Brown Middle School prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the Webster Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, we might have been determined to be necessary had we been able to actually ourselves as to the completeness of deposits and the accuracy of classification of recorded receipts, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the General Fund and the Student Activity Fund of Brown Middle School for the year ended June 30, 1995, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 28, 1996 on our consideration of Brown Middle School's internal control structure and a report dated April 24, 1996 on its compliance with laws and regulations.

Thompson, Wilson & Martin

Minden, Louisiana
April 28, 1996

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wahner Parish School Board
Hinden, Louisiana

We have audited the statements of cash receipts and disbursements of Brown Middle School for the year ended June 30, 1998, and have issued our report thereon dated April 14, 1998. In our report, our opinion was qualified because, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

The management of Brown Middle School is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with policies set forth by the Wahner Parish School Board. 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 statements of cash receipts and disbursements of Brown Middle School for the year ended June 30, 1999, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of the 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 statements of cash receipts and disbursements 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 judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the statements of cash receipts and disbursements.

We noted that the School collects material revenues in cash, and that the accountability of that cash is not established until these revenues are recorded. Such controls as the use of prenumbered receipt books and dual-control of cash sales have not been implemented, and such lack of control over cash receipts could result in the possibility that all cash receipts would not be recorded.

A material weakness is a reportable condition in which the design or operation of one or more internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that could be material in relation to the statements of cash receipts and disbursements 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, could not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the statements of cash receipts and disbursements of Brown Middle School, for the year ended June 30, 1999.

We believe that the lack of control over cash receipts referred to above is a material weakness in the internal control structure of the School.

We also noted other matters involving the internal control structure and

its operation that we have reported to the management of Brown Middle School in a separate letter dated April 26, 1984.

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

Transmitted in accordance with Louisiana Law No. 407, 1978

Monroe, Louisiana
April 28, 1984

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN ASSESS OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Webster Parish School Board
Winnem, Louisiana

We have audited the statements of cash receipts and disbursements of Brown Middle School for the year ended June 30, 1986, and have issued our report thereon dated April 24, 1986. In our report, our opinion was qualified because, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

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

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

Compliance with laws, regulations, contracts, and grants applicable to Brown Middle School is the responsibility of Brown Middle School management. As part of obtaining reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the statements of cash receipts and disbursements 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 instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of Brown Middle School in a separate letter dated April 24, 1996.

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

Therese M. Williams, CPA

Bossier, Louisiana
April 24, 1996

BROWN HIDELE SCHOOL
 GENERAL FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1995

Cash receipts		
Commissions	\$10,148.58	
Reimbursements	77.72	
all other	<u>13.08</u>	
Total cash receipts		\$10,239.38
Cash disbursements		
Commissions	5,418.68	
Instructional materials and supplies	842.47	
Repairs and maintenance	707.96	
Telephone and utilities	398.48	
Printing, office supplies and postage	1,738.78	
Yearbook	13.65	
Library	245.44	
Special Projects	68.58	
all other	<u>18.13</u>	
Total cash disbursements		10,808.06
Deficiency of cash receipts over cash disbursements		(568.68)
Cash balance, July 1, 1994		<u>722.96</u>
Cash balance, June 30, 1995		\$ <u>154.28</u>
Cash balance as of June 30, 1995, is accounted for as follows:		
Regular checking, Springhill Bank and Trust		\$ <u>154.28</u>

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

BROWN STIDDLE SCHOOL
 STUDENT ACTIVITY FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1995

Cash receipts		
Student membership	\$1,804.18	
Reimbursements	1,674.80	
Base Club	909.43	
Field trip fees	1,533.75	
Special projects	6,306.12	
Special shows	2,002.18	
Pictures	2,142.95	
All other	<u>235.35</u>	
Total cash receipts		\$18,418.91
Cash disbursements		
Commissions	\$1,138.83	
Office supplies	1,099.75	
Repairs and maintenance	812.18	
Telephone and utilities	32.38	
Instructional supplies and material	4,130.35	
Library	158.00	
Special shows	883.80	
Field trips	1,704.40	
Special projects	2,963.50	
Accelerated readers	1,233.48	
Book fair	1,054.33	
Base Club	977.50	
Reimbursements	618.34	
Yearbooks	914.00	
All other	<u>2,208.13</u>	
Total cash disbursements		16,818.24
Deficiency of cash receipts over cash disbursements		(489.23)
Cash balance, July 1, 1994		<u>619.01</u>
Cash balance, June 30, 1995		\$ <u>129.78</u>
Cash balance as of June 30, 1995, is accounted for as follows:		
Regular checking, Citizens Bank and Trust		<u>\$ 129.78</u>

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

BROWN MIDDLE SCHOOL
NOTES TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
JUNE 30, 1999

Note 1 - Accounting Policies

The Brown Middle School financial statements present cash receipts and cash disbursements in accordance with the policies set forth by the Webster Parish School Board. Receipts are recorded when cash is received and disbursements are recorded when payments are made. The statements of cash receipts and disbursements are summaries of the cash activity of Brown Middle School and do not present transactions that would be included in financial statements of Brown Middle School presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. In preparing a statement of cash receipts and disbursements, cash is the only asset recognized and expenditures for equipment are considered to be current year expenses rather than capital assets.

Note 2 - Accounts Payable

All outstanding debts as of June 30, 1999, were confirmed by outside vendors.

WENDELL PARKS SCHOOL BOARD
UNION ELEMENTARY SCHOOL
ANNUAL FINANCIAL REPORT
JUNE 18, 1995

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INDEPENDENT AUDITORS' REPORT

Webster Parish School Board
Minden, Louisiana

We have audited the accompanying statements of cash receipts and disbursements of the General Fund and the Yearbook Fund of Webster Elementary School, a component unit of the Webster Parish School Board, for the year ended June 30, 1995. These financial statements are the responsibility of Webster Elementary School management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statements of cash receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

As discussed in Note 1, Webb Elementary School prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the Webster Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to actually ourselves as to the completeness of deposits and the accuracy of classification of recorded receipts, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the General Fund and the Yearbook Fund of Union Elementary School, for the year ended June 30, 1985, on the basis of accounting described in Note 1.

In accordance with GOVERNMENT ACCOUNTING STANDARDS, we have also issued a report dated April 28, 1986 on our consideration of Union Elementary School's internal control structure and a report dated April 28, 1986 on its compliance with laws and regulations.

Tammy, when in position

Hinden, Louisiana
April 28, 1986

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Monroe Parish School Board
Monroe, Louisiana

We have audited the statements of cash receipts and disbursements of Union Elementary School for the year ended June 30, 1979, and have issued our report thereon dated April 18, 1979. In our report, our opinion was qualified because, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

The management of Union Elementary School is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with policies set forth by the Monroe Parish School Board. 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 in 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 statements of cash receipts and disbursements of Union Elementary School for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of the relevant policies and procedures and whether they have been planned in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the statements of cash receipts and disbursements 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 statements of cash receipts and disbursements.

We noted that the School collects material revenues in cash, and that the accountability of that cash is not established until those revenues are recorded. Such controls as the use of prenumbered receipt books and dual-control of cash sales have not been implemented, and such lack of control over cash receipts could result in the possibility that all cash receipts would NOT be recorded.

A material weakness is a reportable condition in which the design or operation of one or more 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 statements of cash receipts and disbursements 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, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the statements of cash receipts and disbursements of Union Elementary School, for the year ended June 30, 1995.

We believe that the lack of control over cash receipts referred to above is a material weakness in the internal control structure of the School.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Union Elementary School in a separate letter dated April 26, 1986.

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

J. L. ...

Monroe, Louisiana
April 24, 1986

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Walter Parish School Board
Bossier, Louisiana

We have audited the statements of cash receipts and disbursements of Walter Elementary School for the year ended June 30, 1995, and have issued our report thereon dated April 28, 1996. In our reports, our opinion was qualified because, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

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

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

Compliance with laws, regulations, contracts, and grants applicable to Walter Elementary School is the responsibility of Walter Elementary School management. As part of obtaining reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the statements of cash receipts and disbursements 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 instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of Union Elementary School in a separate letter dated April 24, 1996.

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

Samison, also in practice

Monroe, Louisiana
April 24, 1996

UNION ELEMENTARY SCHOOL
 FUNDRAISING FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1995

Cash receipts		
Concessions	\$8,148.41	
School pictures	2,187.86	
Student fees	8,587.37	
Reimbursements	3,883.68	
School play	126.89	
Field trips and off-campus events	197.81	
Fundraising	9,875.88	
Book fair	1,451.61	
Returned checks collected	152.95	
Carried	5,092.31	
All other	<u>58.35</u>	
Total cash receipts		\$54,873.42
Cash disbursements		
Purchase of items for resale	3,838.73	
School pictures	31.88	
Instructional materials and supplies	8,641.69	
Repairs and maintenance	125.80	
Telephone and utilities	138.26	
Field trips and off-campus events	175.15	
First aid supplies	186.48	
Equipment, machines and fixtures	1,378.23	
Printing, office supplies and postage	359.72	
Book fair	1,396.25	
REF checks returned	121.78	
Fundraising	6,922.85	
Carried	782.89	
Textbook	5,035.23	
Special shows	156.88	
Science Fair	67.89	
All other	<u>166.26</u>	
Total cash disbursements		\$39,218.65
Excess of cash receipts over cash disbursements		\$15,654.77
Cash balance, July 1, 1994		<u>\$1,428.18</u>
Cash balance, June 30, 1995		<u>\$12,022.13</u>
Cash balance as of June 30, 1995, is accounted for as follows:		
Regular checking, Hinds Bank and Trust		<u>\$12,022.13</u>

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

UNION ELEMENTARY SCHOOL
 YEARBOOK FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1995

Cash receipts		
Yearbook receipts	\$1,085.90	
Total cash receipts		\$1,085.90
Cash disbursements		
Camera, film and supplies	68.88	
Yearbooks	2,983.35	
Total cash disbursements		3,052.23
Excess of cash receipts over cash disbursements		18.28
Cash balance, July 1, 1994		<u>22.38</u>
Cash balance, June 30, 1995		\$ <u>40.66</u>
Cash balance as of June 30, 1995, is accounted for as follows:		
Regular checking, Windsor Bank and Trust		\$ <u>40.66</u>

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

UNION ELEMENTARY SCHOOL
NOTES TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
JUNE 30, 1995

Note 1 - Accounting Policies

The Union Elementary School financial statements present cash receipts and cash disbursements in accordance with the policies set forth by the Webster Parish School Board. Receipts are recorded when cash is received and disbursements are recorded when payments are made. The statements of cash receipts and disbursements are summaries of the cash activity of Union Elementary School and do not present transactions that would be included in financial statements of Union Elementary School presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. In preparing a statement of cash receipts and disbursements, cash is the only asset recognized and expenditures for equipment are considered to be current year expenses rather than capital assets.

Note 2 - Accounts Payable

No outstanding debts as of June 30, 1995, were confirmed by outside vendors.

WEBSTER PARISH SCHOOL BOARD
CENTRAL JUNIOR HIGH SCHOOL,
ANNUAL FINANCIAL REPORT
JUNE 30, 1985

JAMIESON, WISE & MARTIN

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MR. FRANK JAMIESON, JR. (1952)

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CERTIFIED PUBLIC ACCOUNTANTS
STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

DeWester Parish School Board
Monroe, Louisiana

We have audited the accompanying statement of cash receipts and disbursements of the General Fund of Central Junior High School, a component unit of the DeWester Parish School Board, for the year ended June 30, 1995. This financial statement is the responsibility of Central Junior High School management. Our responsibility is to express an opinion on this financial statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement of cash receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

As discussed in Note 1, Central Junior High School prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the DeWester Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to actually ourselves as to the completeness of deposits and the accuracy of classification of recorded receipts, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the General Fund of Central Junior High School, for the year ended June 30, 1985, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 1986 on our consideration of Central Junior High School's internal control structure and a report dated April 24, 1986 on its compliance with laws and regulations.

T. J. ...

Wichita, Louisiana
April 24, 1986

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TENN. 179
N.C. 179
SOUTH CAROLINA 179

MS. STATE DESIGN. 179 (1991)

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INSTITUTE OF ACCOUNTANTS
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN ASSESS OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Webster Parish School Board
Minors, Louisiana

We have audited the statements of cash receipts and disbursements of Central Junior High School for the year ended June 30, 1998, and have issued our report thereon dated April 24, 1998. In our report, our opinion was qualified because, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements is free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

The management of Central Junior High School is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of a financial statement in accordance with policies set forth by the Webster Parish School Board. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections 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 statement of cash receipts and disbursements of Central Junior High School for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of the 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 statement of cash receipts and disbursements 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, would adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the statement of cash receipts and disbursements.

We noted that the School collects material revenues in cash, and that the accountability of that cash is not established until those revenues are recorded. Such controls as the use of prenumbered receipt books and dual-control of cash sales have not been implemented, and such lack of control over cash receipts could result in the possibility that all cash receipts would not be recorded.

A material weakness is a reportable condition in which the design or operation of one or more 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 statement of cash receipts and disbursements 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, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the statement of cash receipts and disbursements of Central Junior High School, for the year ended June 30, 1995.

We believe that the lack of control over cash receipts referred to above is a material weakness in the internal control structure of the School.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Central Junior High School in a separate letter dated April 25, 1996.

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

Tennison, Wilson & Martin

Monroe, Louisiana
April 26, 1996

JAMIESON, WISE & MARTIN

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wabster Parish School Board
Hindon, Louisiana

We have audited the statement of cash receipts and disbursements of Central Junior High School for the year ended June 30, 1998, and have issued our report thereon dated April 24, 1998. In our report, our opinion was qualified because, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

Compliance with laws, regulations, contracts, and grants applicable to Central Junior High School is the responsibility of Central Junior High School management. As part of obtaining reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the statement of cash receipts and disbursements 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 instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of Central Junior High School in a separate letter dated April 24, 1946.

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

J. M. ...

Shreve, Louisiana
April 24, 1946

CENTRAL JUNIOR HIGH SCHOOL
 GENERAL FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1995

Cash receipts:	
Concessions	\$12,579.01
Athletics	3,792.86
Class/club accounts	20,109.00
Yearbook	1,754.27
Food/catering	4,319.50
Field trips	744.43
Reimbursements	1,061.00
Interest	123.18
All other	<u>2,435.98</u>
Total cash receipts	\$44,968.23
Cash disbursements:	
Teaching aids and supplies	3,666.27
Operation and maintenance	2,313.50
Items purchased for resale	8,885.48
Field trips	1,608.80
Athletics	7,888.88
Administrative	755.34
Class/club accounts	14,568.76
Office supplies	7,843.88
Yearbook	1,373.22
Food/catering items for resale	3,411.05
All other	<u>113.74</u>
Total cash disbursements	\$42,328.51
Excess of cash receipts over cash disbursements	(2,367.89)
Cash balance, July 1, 1994	<u>3,811.21</u>
Cash balance, June 30, 1995	<u>\$1,443.32</u>
Cash balance as of June 30, 1995, is accounted for as follows:	
Regular checking, Hinder Bank and Trust	442.13
Savings account, 2.75% interest, Hinder Bank and Trust	<u>4,001.19</u>
	<u>\$3,100.32</u>

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

CENTRAL JUNIOR HIGH SCHOOL
NOTES TO THE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
JUNE 30, 1985

Note 1 - Accounting Policies

The Central Junior High School financial statement presents cash receipts and cash disbursements in accordance with the policies set forth by the Webster Parish School Board. Receipts are recorded when cash is received and disbursements are recorded when payments are made. The statement of cash receipts and disbursements is a summary of the cash activity of Central Junior High School and does not present transactions that would be included in the financial statement of Central Junior High School presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. In preparing a statement of cash receipts and disbursements, cash is the only asset recognized and expenditures for equipment are considered to be current year expenses rather than capital assets.

Note 2 - accounts Payable

No outstanding debts as of June 30, 1985, were confirmed by outside vendors.

WEAVER PARISH SCHOOL BOARD
DOWLING HIGH SCHOOL
ANNUAL FINANCIAL REPORT
JUNE 30, 1995

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INDEPENDENT AUDITORS' REPORT

Webster Parish School Board
Bibbican, Louisiana

We have audited the accompanying statements of cash receipts and disbursements of the General Fund and the Clubs Fund of Doyline High School, a component unit of the Webster Parish School Board, for the year ended June 30, 1993. These financial statements are the responsibility of Doyline High School management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statements of cash receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

As discussed in Note 1, Doyline High School prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the Webster Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, no might have been determined to be necessary had we been able to satisfy ourselves as to the completeness of deposits and the accuracy of classifications of recorded receipts, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the General Fund and the Clubs Fund of Bayline High School, for the year ended June 30, 1959, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 26, 1960 on our consideration of Bayline High School's internal control structure and a report dated April 26, 1960 on its compliance with laws and regulations.

Tammison, Collins & Martin

Monroe, Louisiana
April 26, 1960

JAMIESON, WYSE & MARTIN

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN SCOPE OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Webster Parish School Board
Monroe, Louisiana

We have audited the statements of cash receipts and disbursements of Bayline High School for the year ended June 30, 1990, and have issued our report thereon dated April 26, 1990. In our report, our opinion was qualified because, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

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

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

The management of Bayline High School is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with policies set forth by the Webster Parish School Board. 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 statements of cash receipts and disbursements of Boylston High School for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of the 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 statements of cash receipts and disbursements 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 statements of cash receipts and disbursements.

We noted that the School collects material revenues in cash, and that the accountability of that cash is not established until those revenues are recorded. Such controls as dual-control of cash sales have not been implemented, and such lack of control over cash receipts could result in the possibility that all cash receipts would not be recorded.

A material weakness is a reportable condition in which the design or operation of one or more internal control structures 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 statements of cash receipts and disbursements 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, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the statements of cash receipts and disbursements of Boylston High School, for the year ended June 30, 1995.

We believe that the lack of control over cash receipts referred to above is a material weakness in the internal control structure of the School.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Doyline High School in a separate letter dated April 24, 1986.

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

Jimmie L. Martin, CPA

Shreve, Louisiana
April 24, 1986

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OF THE STATE OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Bayline Parish School Board
Mirdsia, Louisiana

We have audited the statements of cash receipts and disbursements of Bayline High School for the year ended June 30, 1995, and have issued our report thereon dated April 26, 1996. In our report, our opinion was qualified because, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

Compliance with laws, regulations, contracts, and grants applicable to Bayline High School is the responsibility of Bayline High School management. As part of obtaining reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the statements of cash receipts and disbursements 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 instances of non-compliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of Boyline High School in a separate letter dated April 24, 1995.

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

Janis van, Wise & Martin

Minden, Louisiana
April 24, 1995

BOYLING HIGH SCHOOL
GENERAL FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended June 30, 1995

Cash receipts		
Concessions	116,564.86	
School pictures	864.25	
Student fees	5,497.43	
Reimbursements	3,148.33	
Flower fund	200.00	
Athletics	19,875.58	
Seniors	2,187.24	
Special project sales	148.00	
Clubs & classes	13,862.43	
Library	2,896.47	
Contributions	700.00	
Halloween carnival	9,542.69	
Interest earned	50.42	
All other	<u>882.50</u>	
Total cash receipts		374,599.54
Cash disbursements		
Concessions	31,681.89	
Athletics	28,781.91	
Instructional materials and supplies	3,315.86	
Repairs and maintenance	1,647.31	
Telephone and utilities	629.84	
Student membership and fees	362.22	
Library	1,059.35	
Equipment, machines and fixtures	2,186.48	
Printing, office supplies and postage	2,649.67	
Flower fund	224.84	
Seniors	2,245.38	
Clubs and classes	12,247.38	
Halloween carnival	2,538.08	
All other	<u>2,811.34</u>	
Total cash disbursements		88,258.08
Excess of cash receipts over cash disbursements		1,764.56
Cash balance, July 1, 1994		15,270.25
Cash balance, June 30, 1995		<u>33,034.81</u>
Cash balance as of June 30, 1995, is accounted for as follows:		
Regular checking, Peoples Bank and Trust		317,919.89
Certificate of Deposit, Citizens Bank & Trust		1,114.92
		<u>319,034.81</u>

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

DOWLING HIGH SCHOOL
 ELON FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1995

Cash receipts		
FILA	\$7,426.08	
FPA	7,848.11	
Yearbook	6,560.80	
Total cash receipts		\$21,835.00
Cash disbursements		
FILA	7,322.51	
FPA	7,642.80	
Yearbook	6,898.23	
Total cash disbursements		\$21,863.54
Excess of cash receipts over cash disbursements		28.47
Cash balance, July 1, 1994		<u>2,126.28</u>
Cash balance, June 30, 1995		<u>\$ 2,154.75</u>
Cash balance as of June 30, 1995, is accounted for as follows:		
Regular checking, FILA, Peoples Bank and Trust		857.85
Regular checking, FPA, Peoples Bank and Trust		186.87
Regular checking, Yearbook, Peoples Bank and Trust		<u>110.03</u>
		<u>\$ 2,154.75</u>

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

DOYLING HIGH SCHOOL
INDEX TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
JUNE 30, 1993

Note 1 - Accounting Policies

The Doyleing High School financial statements present cash receipts and cash disbursements in accordance with the policies set forth by the Webster Parish School Board. Receipts are recorded when cash is received and disbursements are recorded when payments are made. The statements of cash receipts and disbursements are summaries of the cash activity of Doyleing High School and do not present transactions that would be included in financial statements of Doyleing High School presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. In preparing a statement of cash receipts and disbursements, cash is the only asset recognized and expenditures for equipment are considered to be current year expenses rather than capital assets.

Note 2 - Clubs Fund

The Clubs Fund consists of the Yearbook, FBIA and FFA.

Note 3 - Accounts Payable

No outstanding debts as of June 30, 1993, were confirmed by outside vendors.

WEBSTER PARISH SCHOOL BOARD
J. L. JONES ELEMENTARY SCHOOL
ANNUAL FINANCIAL REPORT
JUNE 16, 1995

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INSTITUTION OF ACCOUNTANTS
NATIONAL PUBLIC ACCOUNTANTS

UNFINISHED BUSINESS REPORT

Webster Parish School Board
Monroe, Louisiana

We have audited the accompanying statement of cash receipts and disbursements of the General Fund of J. L. Jorns Elementary School, a component unit of the Webster Parish School Board, for the year ended June 30, 1999. This financial statement is the responsibility of J. L. Jorns Elementary School management. Our responsibility is to express an opinion on this financial statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statement of cash receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

As discussed in Note 2, J. L. Jorns Elementary School prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the Webster Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, we might have been determined to be necessary had we been able to satisfy ourselves as to the completeness of deposits and the accuracy of classification of recorded receipts, the financial statement referred to above presents fairly, in all material respects, the cash receipts and disbursements of the Essential Fund of J. L. Jones Elementary School, for the year ended June 30, 1999, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 1999 on our consideration of J. L. Jones Elementary School's internal control structure and a report dated April 24, 1999 on its compliance with laws and regulations.

James W. Martin

Monroe, Louisiana
April 24, 1999

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wabster Parish School Board
Monroe, Louisiana

We have audited the statement of cash receipts and disbursements of J. L. Jones Elementary School for the year ended June 30, 1995, and have issued our report thereon dated April 28, 1996. In our report, our opinion was qualified because, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

The management of J. L. Jones Elementary School is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded properly to permit the preparation of a financial statement in accordance with policies set forth by the

Wabster Parish School Board. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projections 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 statement of cash receipts and disbursements of J. L. Jones Elementary School for the year ended June 30, 1993, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of the 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 statement of cash receipts and disbursements 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 statement of cash receipts and disbursements.

We noted that the School collects material revenues in cash, and that the accountability of that cash is not established until those revenues are recorded. Such controls as the use of prenumbered receipt books and dual-control of cash sales have not been implemented, and such lack of control over cash receipts could result in the possibility that all cash receipts would not be recorded.

A material weakness is a reportable condition in which the design or operation of one or more 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 statement of cash receipts and disbursements 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, we noted the following matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above. These conditions were considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the statement of cash receipts and disbursements of J. L. Jones Elementary School, for the year ended June 30, 1993.

We believe that the lack of control over cash receipts referred to above is a material weakness in the internal control structure of the School.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of J. L. Jones Elementary School in a separate letter dated April 26, 1998.

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

Jamison Wise & Martin

Hinders, Louisiana
April 24, 1998

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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF A FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wahater Parish School Board
Minor, Louisiana

We have audited the statement of cash receipts and disbursements of J. L. Jones Elementary School for the year ended June 30, 1995, and have issued our report thereon dated April 24, 1996. In our report, our opinion was qualified because, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

Compliance with laws, regulations, contracts, and grants applicable to J. L. Jones Elementary School is the responsibility of J. L. Jones Elementary School management. As part of obtaining reasonable assurance about whether the statement of cash receipts and disbursements is free of material misstatement, we performed tests of the school's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the statement of cash receipts and disbursements 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 instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to the management of J. L. Jones Elementary School in a separate letter dated April 24, 1986.

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

Jamison, Lisa J. Martin

Monroe, Louisiana

April 24, 1986

J. L. JONES ELEMENTARY SCHOOL
 GENERAL FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1994

Cash receipts		
Sales	812,572.32	
Class fees	7,843.14	
Instructional	8,999	
NEP checks	100.53	
Food-cashiers	12,963.81	
Field trips	1,858.55	
Reimbursements	2,843.30	
Special projects	1,706.81	
Donks	62.32	
All other	<u>2,267.25</u>	
Total cash receipts		849,818.57
Cash disbursements		
Items purchased for resale	10,844.87	
Operation and maintenance	2,186.81	
Field trips	1,810.88	
Instructional	7,879.84	
Administrative	5,264.58	
NEP checks	164.82	
Office supplies	1,193.35	
Special Projects	872.63	
Food-cashier items for resale	18,125.88	
All other	<u>2,723.88</u>	
Total cash disbursements		61,916.18
Excess of cash receipts over cash disbursements		210,000.00
Cash balance, July 1, 1993		<u>20,877.60</u>
Cash balance, June 30, 1994		<u>230,877.60</u>
Cash balance as of June 30, 1993, is accounted for as follows:		
Regular checking, Borden Bank and Trust		<u>210,000.00</u>

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

J. L. JONES ELEMENTARY SCHOOL
NOTES TO THE STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
JUNE 30, 1993

Note 1 - Accounting Policies

The J. L. Jones Elementary School financial statement presents cash receipts and cash disbursements in accordance with the policies set forth by the Webster Parish School Board. Receipts are recorded when cash is received and disbursements are recorded when payments are made. The statement of cash receipts and disbursements is a summary of the cash activity of J. L. Jones Elementary School and does not present transactions that would be included in the financial statement of J. L. Jones Elementary School presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. In preparing a statement of cash receipts and disbursements, cash is the only asset recognized and expenditures for equipment are considered to be current year expenses rather than capital assets.

Note 2 - Accounts Payable

No outstanding debts as of June 30, 1993, were confirmed by outside vendors.

WINSTON PARISH SCHOOL BOARD
BISHOP HIGH SCHOOL
ANNUAL FINANCIAL REPORT
JUNE 30, 1965

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INDEPENDENT AUDITORS' REPORT

Webster Parish School Board
Hinden, Louisiana

We have audited the accompanying statements of cash receipts and disbursements of the General Fund and the State and Classes Funds of Minden High School, a component unit of the Webster Parish School Board, for the year ended June 30, 1985. These financial statements are the responsibility of Minden High School management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall statements of cash receipts and disbursements presentation. We believe that our audit provides a reasonable basis for our opinion.

During the course of our audit, we issued recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

As discussed in Note 1, Minden High School prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the Webster Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to satisfy ourselves as to the completeness of deposits and the accuracy of classification of recorded receipts, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of the General Fund and the Claims and Claims Fund of Minden High School for the year ended June 30, 1996, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated April 24, 1996 on our consideration of Minden High School's internal control structure and a report dated April 24, 1996 on its compliance with laws and regulations.

Thomas, Vice & partner

MOORE, Louisiana
April 24, 1996

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Wabster Parish School Board
Monroe, Louisiana

We have audited the statements of cash receipts and disbursements of Minden High School for the year ended June 30, 1985, and have issued our report thereon dated April 30, 1986. In our report, our opinion was qualified because, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

Except as discussed in the following paragraph, we have conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement.

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

The management of Minden High School is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with policies set forth by the Wabster Parish School Board. 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 audits of the statements of cash receipts and disbursements of Minden High School for the year ended June 30, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of the relevant policies and procedures and whether they have been planned in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the statements of cash receipts and disbursements 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 statements of cash receipts and disbursements.

We noted that the School collects material revenues in cash, and that the accountability of that cash is not established until those revenues are recorded. Such controls as the use of prenumbered receipt books and dual-control of cash sales have not been implemented, and such lack of control over cash receipts could result in the possibility that all cash receipts would not be recorded. As a result, through discussion with school personnel, we found that receipts were given upon the receipt of revenues in certain instances. However, copies and/or records of those receipts were not maintained by the school, making it impossible to determine whether all receipts were recorded, and making it difficult to determine how much material revenue was still due to the school at the end of the year. Such conditions might lead to the possibility that all receipts are not recorded or that revenues for goods or services provided by the school might not be collected in a responsible manner.

We also noted that the School maintains its funds in situations (18) separate and distinct bank accounts. For situations (18) out of the situations (18) accounts, different teachers and/or sponsors are responsible for the financial activity of each of the separate funds. Receipts of revenues, deposits of revenues, approval of expenditures, and the signing of checks are routinely performed by the individual teachers and/or sponsors without the direct approval or supervision of the principal of the school. Such conditions might lead to the possibility that all revenues are not included in the School's financial statements, that all revenues and/or expenditures might not be recorded, that revenues might not be expended for authorized and/or allowable purposes, that expenditures and obligations of the School may exceed revenues and resources without the knowledge of management, and that assets would not be safeguarded against loss from unauthorized use or disposition.

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INSTITUTE OF MANAGERIAL
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Webster Parish School Board
Minden, Louisiana

We have audited the statements of cash receipts and disbursements of Minden High School for the year ended June 30, 1996, and have issued our report thereon dated April 24, 1996. In our report, our opinion was qualified because, due to the nature of the school's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts.

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

During the course of our audit, we traced recorded cash receipts to actual bank deposits. However, due to the nature of the School's records, we were unable to satisfy ourselves as to the completeness of deposits and the accuracy of classification of the recorded receipts by means of other auditing procedures.

Compliance with laws, regulations, contracts, and grants applicable to Minden High School is the responsibility of Minden High School management. As part of obtaining reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement, we performed tests of the School's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the statements of cash receipts and disbursements 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 the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been

recognized in Minden High School's statements of cash receipts and disbursements for the year ended June 30, 1995.

Louisiana Revised Statute 17:418.5 requires, in part, that funds in a school activity agency fund shall be deposited in a single bank account, deposits shall be made by the principal or his designee from among the school staff, and that no withdrawal shall occur unless the check carries the signature of the principal or the administrator who assumes his duties during his absence. In apparent violation of this statute, the Minden High School activity agency funds are deposited in thirteen (13) separate bank accounts. Additionally, the statute (18) of these thirteen (13) separate accounts, different teachers and/or sponsors are responsible for the financial activity of each of the separate accounts. Receipts of revenues, deposits of revenues, approval of expenditures, and the signing of checks are routinely performed by the individual teachers and/or sponsors without the direct approval, signature, or supervision of the principal of the school. In order to be in compliance with the statute, the school activity agency funds should be maintained in a single bank account, and the principal of the school should follow the guidelines of the statute and maintain direct control of all of the funds to insure that all receipts and disbursements are transacted in accordance with statutory requirements.

We considered these instances of noncompliance in forming our opinion on whether Minden High School's statements of cash receipts and disbursements for the year ended June 30, 1995, are presented fairly, in all material respects, on a prescribed basis of accounting that demonstrates compliance with the cash receipts and disbursements policies set forth by the Natchez Parish School Board, which is a comprehensive basis of accounting other than generally accepted accounting principles, and this report does not affect our report dated April 26, 1996, on these statements of cash receipts and disbursements.

We noted certain immaterial instances of noncompliance that we have reported to the management of Minden High School in a separate letter dated April 26, 1996.

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

Jamison, Wm. G. Martin

Minden, Louisiana
April 26, 1996

HINDEN HIGH SCHOOL,
 GENERAL FUND
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1993

Cash receipts:		
Concessions	\$ 7,957.93	
Contributions	2,218.00	
Student membership fees	2,103.00	
Testing fees	3,343.00	
Reimbursements	3,608.17	
Athletics	65,998.86	
Clubs, classes and yearbook	27,209.93	
Summer school fees	23,753.00	
Transfer from general operations to summer school	12,511.52	
Drivers education	1,799.00	
Interest earned	813.63	
Student insurance	883.00	
Physical education	1,018.29	
Special allotment	16,678.38	
All other	<u>3,713.32</u>	
Total cash receipts		\$172,125.96
Cash disbursements:		
Concessions	6,203.93	
Printing and office supplies	8,288.88	
Repairs and maintenance	2,094.78	
Telephone and utilities	3,369.32	
Instructional supplies and materials	1,553.68	
Equipment, machinery and fixtures	3,807.68	
Athletics	62,868.83	
Academic events	8,607.28	
Clubs and classes	18,187.23	
Summer school	18,488.52	
Transfer from general operations to summer school	12,511.52	
Drivers education	1,385.89	
Special allotment	17,340.89	
Physical education	860.64	
Transportation and fuel	3,182.24	
Student insurance	883.00	
All other	<u>3,325.31</u>	
Total cash disbursements		170,888.46
Excess of cash receipts over cash disbursements		1,237.50
Cash balance, July 1, 1992		<u>22,182.18</u>
Cash balance, June 30, 1993		<u>\$ 23,419.68</u>
Cash balance as of June 30, 1993, is accounted for as follows:		
Interest-bearing checking, Hinden Bank & Trust		<u>\$ 23,419.68</u>

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

HIGH SCHOOL
CLUBS AND CLASSIFIED FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended June 30, 1965

Cash receipts

Athletic money market fund	\$ 200.00
Bad News	10,919.34
Baseball	7,049.04
Lady Tigers Basketball	3,004.64
Softball	3,225.20
French Club	8,384.47
Student Council	4,410.00
Art Department	1,399.36
Science Department	2,134.00
Business Department	1,342.00
Cheerleaders	13,000.76
Boy Club	500.00
FFA	3,748.50
National Honor Society	200.00
Library	3,815.00
Home Economics Department	3,686.00
FFA	9,718.00
Basketball Concessions	40.00
Athletic Fund	<u>212.50</u>

Total cash receipts

\$ 76,918.50

Cash disbursements

Bad News	10,400.31
Baseball	7,130.47
Lady Tigers Basketball	3,980.47
Softball	3,987.47
French Club	8,477.20
Student Council	3,300.20
Art Department	1,310.10
Science Department	1,310.10
Business Department	500.50
Cheerleaders	12,115.00
Boy Club	600.74
FFA	3,796.04
National Honor Society	454.50
Library	4,304.00
Home Economics Department	4,770.50
FFA	9,070.40
Basketball Concessions	34.50
Athletic Fund	834.35
Yearbook-Transfer to General Fund	4,100.31
Physical Education-Transfer to General Fund	513.48
Athletic-Transfer to General Fund	<u>2,300.33</u>

Total cash disbursements

82,688.75

HINDEN HIGH SCHOOL
 CASH AND CASHED FUNDS
 STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
 For the Year Ended June 30, 1993

(Continued)

Deficiency of cash receipts over cash disbursements	(5,576.17)
Cash balance, July 1, 1992	<u>22,826.85</u>
Cash balance, June 30, 1993	\$ <u>17,250.68</u>
Cash balance as of June 30, 1993, is accounted for as follows:	
Money Market, Peoples Bank & Trust - Athletic Fund	\$ 8,241.82
Regular checking, Minden Bank & Trust - Red View	70.91
Regular checking, Peoples Bank & Trust - Baseball	476.60
Regular checking, Peoples Bank & Trust - Lady Tigers	8.93
Regular checking, Minden Bank & Trust - Softball	15.43
Regular checking, Minden Bank & Trust - French Club	51.20
Regular checking, Peoples Bank & Trust-Student Council	1,379.71
Regular checking, Minden Bank & Trust - Art Dept.	485.55
Regular checking, Peoples Bank & Trust-Science Dept.	693.84
Regular checking, Minden Bank & Trust-Business Dept.	758.76
Regular checking, Peoples Bank & Trust-Chess/Readers	1,883.86
Regular checking, Minden Bank & Trust - Key Club	29.10
Regular checking, Minden Bank & Trust - PTA	362.15
Regular checking, Peoples Bank & Trust-Honor Society	143.74
Regular checking, Minden Bank & Trust - Library	689.34
Regular checking, Minden Bank & Trust-Home Economics	1,284.32
Regular checking, Minden Bank & Trust - FBLA	974.59
Regular checking, Peoples Bank & Trust-State Rally	<u>326.18</u>
	\$ <u>17,250.68</u>

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

HINDEN HIGH SCHOOL
NOTES TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS
June 30, 1995

Note 1 - Accounting Policies

The Minden High School financial statements present cash receipts and cash disbursements in accordance with the policies set forth by the Webster Parish School Board. Receipts are recorded when cash is received and disbursements are recorded when payments are made. The statements of cash receipts and disbursements are summaries of the cash activity of Minden High School and do not present transactions that would be included in financial statements of Minden High School presented on the accrual basis of accounting, as contemplated by generally accepted accounting principles. In preparing a statement of cash receipts and disbursements, cash is the only asset recognized and expenditures for equipment are considered to be current year expenses rather than capital assets.

Note 2 - Accounts Payable

The following outstanding debts as of June 30, 1995, were confirmed by outside vendors:

Red Mass Fund		
Versity Spirit Fashion	\$ 9,450.87	
John Brunson	335.00	
Karlups Reich, Inc.	188.30	
Great American Opportunities	<u>1,688.88</u>	
Red Mass Fund outstanding debts confirmed		11,683.05
 All other funds		
Coca Cola Bottling Company of Minden, Inc.	180.30	
Minden Athletic Supply, Inc.	<u>285.32</u>	
All other fund outstanding debts confirmed		<u>465.62</u>
Total outstanding debts confirmed		<u>\$ 12,148.67</u>