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WEST BAYOU BOYS TRAINING SCHOOL BOARD
PORT ALLEN, LOUISIANA

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 1951

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Release Date FEB 25 1952

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WEST BAYON BOYS' GAZETTE SCHOOL BOARD
FORT ALLEN, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1997

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PORT ALLEN, LOUISIANA
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DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 2000, 2000 N. OLIVE
PORT ALLEN, LOUISIANA 70450WE ARE NOW SERVING
PORT CHARLOTTE AND HUNTER
PORT CHARLOTTE, MISSISSIPPI 39101
(601) 834-8888**INDEPENDENT AUDITORS' REPORT**

West Baton Rouge Parish School Board
Port Allen, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA

as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Standards of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, based on our audit the general purpose financial statements referred to above present fairly, in all material respects, the financial position of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements present fairly, in all material respects, the financial position of each of the individual funds and account groups of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1997, and the results of operations of each fund for the year then ended in conformity with generally accepted accounting principles.

DYER & VICKNAIR

Chartered Public Accountants

In accordance with Government Auditing Standards, we have also issued a report dated December 10, 1997 on our consideration of West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying schedules of School Board Members' Compensation, and Expenditures of Federal Awards are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in our opinion is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Baton Rouge, Louisiana
December 10, 1997

Wm. A. Vicknair

GENERAL PURPOSE FINANCIAL STATEMENTS

WEST BAYOU BOUCE PARISH SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1957
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1956

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL	DEBT	CAPITAL
	REVENUE	SERVICE	PROJECTS	
ASSETS AND OTHER DEBITS				
ASSETS				
Cash	\$1,127,170	\$346,340	\$ 28,460	\$ 859,407
Investments, at cost			1,698,000	4,451,000
Receivables				
Taxes	285,489			
Intergovernmental	344,578	161,883		
Interest			19,088	267,874
Other	2,588			
Due from other funds	17,324			
Inventory		18,068		
Prepaid expense				
Fixed assets				
Total assets	<u>1,652,061</u>	<u>528,432</u>	<u>1,645,548</u>	<u>5,316,983</u>
OTHER DEBITS				
Amount available in debt service fund				
Amount to be provided for retirement of general long-term obligations				
Total other debits				
Total assets and other debits	<u>1,652,061</u>	<u>528,432</u>	<u>1,645,548</u>	<u>5,316,983</u>

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT OBLIGATIONS	MEMORANDUM ONLY	JUNE 30, 1996
\$ 209,341			\$ 2,563,121	\$ 2,563,028
9,292			6,058,292	6,755,292
			265,489	389,715
			488,423	429,888
			238,656	316,892
			2,588	360
			17,324	276,415
			10,866	21,477
				5,809
	<u>543,924,368</u>		<u>43,928,158</u>	<u>43,721,418</u>
<u>218,633</u>	<u>43,924,358</u>		<u>53,493,237</u>	<u>54,921,785</u>
			\$ 1,649,543	1,649,543
			18,403,343	18,533,022
			23,082,864	23,892,926
<u>218,633</u>	<u>43,924,358</u>	<u>23,052,864</u>	<u>74,548,121</u>	<u>75,814,711</u>

(continued)

WEST BAYON HOUSE PARISH SCHOOL BOARD
 WEST ALLEN, LOUISIANA
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 JUNE 30, 1997
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1996
 (Continued)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
LIABILITIES, EQUITY, AND OTHER CREDITS				
LIABILITIES				
Accounts payable	\$ 60,457	\$ 19,716		
Contracts payable				
Retainage payable				
Salaries and related expenses payable	668,971	300,810		
Due to other funds		17,334		
Deposits due others				
Compensated absences payable				
Notes payable				
Total liabilities	<u>729,428</u>	<u>317,860</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
EQUITY AND OTHER CREDITS				
Investment in general fixed assets				
Fund balances				
Reserved for debt service			1,649,543	
Unreserved - undesignated	788,433	280,281		3,516,983
Total equity and other credits	<u>788,433</u>	<u>280,281</u>	<u>1,649,543</u>	<u>3,516,983</u>
Total liabilities, equity and other credits	<u>1,517,861</u>	<u>598,141</u>	<u>1,649,543</u>	<u>3,516,983</u>

The accompanying notes are an integral part of this statement.

FINANCIAL FUND TYPE	ACCOUNT GROUPS		TOTAL	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	MEMORANDUM ONLY	
			June 30, 1957	1958
SCHOOL ACTIVITY AGENCY			\$ 116,383	\$ 140,386
				380,728
				190,628
\$ 218,633			1,049,869	1,825,957
			17,334	376,415
			218,633	190,884
	\$ 597,884	587,084		622,520
	20,455,000	20,819,028		21,279,800
<u>218,633</u>	<u>21,052,884</u>	<u>22,410,922</u>	<u>22,410,922</u>	<u>24,045,822</u>
	843,924,368		43,924,368	43,351,410
			1,649,543	1,359,987
			8,683,392	7,157,512
	43,924,368		52,977,788	51,868,989
<u>218,633</u>	<u>43,924,368</u>	<u>21,052,884</u>	<u>74,549,121</u>	<u>75,914,311</u>

WEST BATH UNION FREE SCHOOL BOARD
 FORT ALLEN, MAINE
 ALL SUPPLEMENTAL FUND TYPES
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 YEAR ENDED JUNE 30, 1987
 WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1986

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
REVENUES		
Local sources		
Taxes		
Ad valorem	\$ 2,853,784	
Sales and use	3,347,116	
Interest earnings	84,483	17,345
Food service		281,774
Other	126,881	3,313
State sources		
Equalization	8,005,444	391,130
Other	577,328	
Federal sources	<u>238,987</u>	<u>1,858,118</u>
Total revenues	<u>13,125,463</u>	<u>2,562,583</u>
EXPENDITURES		
Instruction		
Regular programs	6,541,410	
Special programs	1,458,478	363,174
Adult and vocational education programs	424,337	
Other programs	397,444	
Support services		
Student services	494,741	
Instructional staff	932,349	153,932
General administration	543,432	
School administration	1,458,958	
Business services	184,258	16,714
Plant services	1,705,007	1,734
Student transportation services	1,388,055	
Central services	88,905	
Food service program		2,651,893
Facilities acquisition and construction		
Debt service		
Total expenditures	<u>18,518,673</u>	<u>2,397,487</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 1997	1996
\$ 2,354,894		\$ 5,309,806	\$ 4,821,893
		3,147,116	2,835,077
72,127	\$ 296,640	479,510	436,132
	389,819	291,774	291,989
		499,013	344,888
		6,386,774	5,329,843
		677,528	599,187
		<u>7,064,302</u>	<u>7,528,120</u>
<u>2,426,921</u>	<u>686,459</u>	<u>20,781,333</u>	<u>20,618,755</u>
		6,541,410	6,127,468
		3,019,652	1,977,441
		424,327	446,883
		397,444	332,656
		494,741	605,444
		386,283	653,869
63,807		627,239	697,415
		1,450,998	1,598,267
		211,276	293,089
		1,706,861	1,697,281
		1,360,866	1,428,353
		96,996	86,688
		2,051,893	1,853,623
	700,387	708,357	4,870,673
<u>2,853,448</u>		<u>2,853,448</u>	<u>2,881,353</u>
<u>2,137,225</u>	<u>708,352</u>	<u>21,145,772</u>	<u>21,186,351</u>

(Continued)

WEST BAYON BOYD PARISH SCHOOL BOARD
FOOT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(Continued)

Exceptions to this general rule include: (1) accumulated compensated absences which are recognized when paid, and (2) principal and interest on general long-term debt which are recognized when due.

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

B. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund, special revenue funds, debt service fund and capital project fund.

The proposed budgets were submitted to the school board on May 15, 1996. The proposed budgets were made available for public inspection on that date. The proposed budgets and the date of the public hearing on the budgets were advertised in the official journal at least 10 days prior to the public hearing. A public hearing on the proposed budgets was held on June 19, 1996, for suggestions and comments from taxpayers. The budget was adopted at a regular board meeting on June 19, 1996.

Budgetary amendments during the year are adopted by the school board during its regular board meetings. The adoption of amendments is included in school board minutes published in the official journal.

The school board is authorized to transfer amounts between line items within any fund.

All budgetary appropriations lapse at the end of each year. Unexpected appropriations must be reappropriated in the next year's budget to be expended.

Budgetary comparison statements included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

**WEST BAYON BOYER PARKER SCHOOL BOARD
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1957
(Continued)**

F. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the application appropriation, is employed.

G. Cash and Cash Equivalents and Investments

Cash includes amounts in demand deposits and interest bearing demand deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the school board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

H. Short-Term Interfund Receivable/Payable

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

I. Inventory

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture.

The commodities are recorded as revenue when received; however, all inventory is recorded as an expense when consumed rather than when purchased.

All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

WEST BAYOU BOULE PARISH SCHOOL BOARD
FOYF ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(Continued)

J. Compensated Absences

All 12 month employees earn from 18 to 20 days of vacation leave each year, depending on their length of service. Vacation leave is credited at the end of the fiscal year and must be taken in the following fiscal year.

All school board employees earn from 10 to 13 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all unused sick leave, which includes the 25 days paid, is used in the retirement benefit computation as earned service.

Any employee with a teaching certificate is entitled, subject to board approval, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Leave may be granted for rest and recuperation and professional and cultural improvement. Sabbatical leave benefits are recorded as an expenditure in the period paid.

The cost of current leave privileges, computed in accordance with GASB Codification Section 260, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the long-term general obligations account group.

K. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on management's estimate if historical cost is not available.

WEST HAVEN HURSE PARISH SCHOOL BOARD
FOUR ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(Continued)

L. Long-term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

M. Interfund Transactions

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

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

N. Memoranda Only - Total Columns

Total columns on the combined statements are captioned "memoranda only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

O. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the school board's financial position and operations.

P. Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.

WEST BAYOU BOUCE FAULX SCHOOL BOARD
FOUR ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR END, 1997
(Continued)

Note #2: CASH

At June 30, 1981, the school board has cash (bank balances) totaling \$2,563,888. This total is comprised of demand deposits and interest-bearing demand deposits. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1997, the school board has \$4,480,417 in deposits (collected bank balances). These deposits are secured from risk by \$469,341 of federal depository insurance and \$4,011,076 of pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statutes 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

Note #3: INVESTMENTS

At June 30, 1997, the school board holds time certificates of deposit totaling \$6,055,292. These time certificates of deposit are in the name of the school board. They are considered secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

WEST BAYOU ROSIE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(Continued)

Note #4: RECEIVABLES

The following is a summary of receivables at June 30, 1997:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Taxes				
Sales	\$ 263,489			
Intergovernmental				
Federal	128,093	\$ 163,853		
State	118,517			
Local				
Interest			\$ 28,099	\$ 287,578
Other	2,508			
Total	512,097	163,853	28,099	287,578

Note #5: FIXED ASSETS

A summary of changes in the general fixed assets account group for the year ended June 30, 1997, follows:

<u>Description</u>	<u>Balance July 1, 1996</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1997</u>
Land	\$ 984,651			\$ 984,651
Buildings and improvements	24,727,433	84,483,051	\$ 125,000	99,085,504
Furniture, equipment & vehicles	3,285,758	98,663		3,384,421
Construction in progress	3,832,528		3,832,528	—
Totals	43,251,410	84,581,714	3,957,528	123,875,596

Note #6: CHANGES IN LONG-TERM OBLIGATIONS

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

	<u>ISSUED DEBT</u>	<u>COMPLETED ASSUESSES</u>	<u>TOTAL</u>
Balance, July 1, 1996	\$21,278,000	\$ 422,926	\$21,700,926
Additions			
Deductions	(835,088)	425,842	(409,246)
Balance, June 30, 1997	<u>\$20,442,912</u>	<u>\$888,768</u>	<u>\$21,331,680</u>

**NEXT BATCH BOUCE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
(Continued)**

Compensated absences payable consist of the portion of accumulated leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of each fiscal year; therefore, the \$23,042, reflected above as deductions from compensated absences is the net of leave benefits paid and earned during the year.

Bonded debt represents \$21,045,000 of general obligation bonds with maturities from 1998 to 2012 and interest rates from 5.0 to 10.0%. Bond principal and interest payable in the next fiscal year are \$945,000 and \$1,191,997, respectively. The individual issues are as follows:

\$21,445,000 General Obligation School Improvement Bonds issued September 1, 1993 for the purpose of constructing and reconstructing school facilities in the parish, due in annual installments of \$480,000 to \$2,510,000 through March 1, 2012 with interest at 5% to 10%, secured by an annual ad valorem tax levy.

\$21,445,000

At June 30, 1997, the school board has accumulated \$1,449,383 in the debt service fund for future debt retirement. The annual requirements to amortize all bonds at June 30, 1996, including interest of \$9,788,228, are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>1997</u> <u>Bonds</u>
1998	\$ 2,328,000
1999	1,888,456
2000	1,888,988
2001	1,970,147
Thereafter	<u>22,503,738</u>
Total	<u>30,443,228</u>

In accordance with Louisiana Revised Statutes 19:563, the school board is legally restricted from incurring long-term bonded debt in excess of 15 per cent of the assessed value of taxable real property. At June 30, 1997, the statutory limit is \$31,061,309.

NORTH HAVEN NORSE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997
 (Continued)

Note #7: CHANGES IN AGENCY FUND DEPOSITS AND OTHERS

A summary of changes in agency fund deposits and others follows:

	Balance, beginning of year	Additions	Deductions	Balance, end of year
school activity accounts	\$ 198,888	\$ 788,811	\$ 210,963	\$ 210,533

Note #8: INTERFERED ASSETS/LIABILITIES

A summary of due from/to other funds follows:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	School lunch special revenue fund	\$ 13,341
General fund	ISIR Title I special revenue fund	4,183
Total		17,524

Note #9: LEVIED TAXES

The following is a listing of levied ad valorem taxes during the fiscal year ended June 30, 1997:

Parishwide taxes	
Constitutional	4.38
Maintenance	18.00
School Improvement Slaking Fund	18.00

Note #10: RETIREMENT SYSTEMS

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals), and classroom workers are members of the Teachers Retirement System of Louisiana (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). The Teachers Retirement System of Louisiana is the administrator of a cost sharing multiple-employer plan established

**WEST BAYOU BOARD PARISH SCHOOL BOARD
 PORT ALLEN, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 1997
 (Continued)**

and provided for within Title 11, Chapter 2, of the Louisiana Revised Statutes. The TRSL provides pension benefits to employees who meet the legal definition of a "teacher".

The TRSL provides retirement, disability and survivor benefits. Service retirements vest after 10 years of credited service, disabilities after 5 years, provided the member is in active service at the time of filing application for disability retirement. The formula for annual maximum retirement benefits is based on final average salary for each year of credited service. Final average salary is based upon the member's highest successive thirty-six months of salary. Benefits are paid monthly for life. If a member leaves covered employment prior to vesting or dies prior to establishing eligibility for survivor benefits, accumulated member contributions are refunded.

Benefits of the systems are funded by employee and employer contributions. The contribution rates (as a percentage of covered salaries) are established by state law as follows:

	Employee	Employer
Teachers Retirement System of Louisiana	8.00	14.50
Louisiana School Employees Retirement System	6.35	4.00

The school board's employer contribution for the TRSL, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes and by remittances from the school board. For the LSEERS, the school board's employer contribution is funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under the Louisiana Constitution of 1974. For the year ended June 30, 1997, the current-year payroll for the school board totalled \$11,689,560. The employer contributions and total current-year payroll of covered employees for the fiscal year ended June 30, 1997, follows:

	<u>TRSL</u>	<u>LSEERS</u>
Employer contribution	<u>\$1,581,583</u>	<u>\$,314,273</u>
Total covered current-year payroll	<u>\$2,942,723</u>	<u>\$,314,273</u>

Note #11: POST-EMPLOYMENT HEALTH CARE BENEFITS

In addition to providing pension benefits, the school board provides certain health care and life insurance benefits for its

WEST BAYOU BOUGE PARISH SCHOOL BOARD
EAST BAYOU, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1992
(Continued)

retired employees. All of the school board's employees may become eligible for these benefits if they reach normal retirement age while working for the school board. The school board's contributions are financed on a pay-as-you-go basis. The cost of retiree health care and life insurance benefits is recognized as an expenditure as premiums are paid. The cost of providing these benefits for the retirees for the year ended June 30, 1992 totaled \$393,347.

Note #12: LEASES

The school board is the lessor of land under cancellable operating leases expiring in 2001.

Note #13: LITIGATION

At June 30, 1992, the school board is involved in various lawsuits. In the opinion of the legal counsel for the school board, all lawsuits filed against the West Bayou Bouge Parish School Board are within the coverage and policy limits of the insurance policies carried by the school board.

Note #14: SCHOOL BOARD MEMBERS' COMPENSATION

The schedule of compensation paid to school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have selected the monthly payment method of compensation. Under this method, each member of the school board receives \$600 per month, and the president receives \$800 per month for performing the duties of his office.

In addition, the board members serving on the Executive Committee receive a per diem of \$50 for attending the Executive Committee meeting.

The total amount of compensation for the year ended June 30, 1992, was \$88,000.

WEST BAYOU BOUGH PARISH SCHOOL BOARD
FOUR ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1957
(Continued)

Note #15: FEDERAL FINANCIAL ASSISTANCE PROGRAMS

The school board participates in a number of federally assisted grant programs. These programs are audited in accordance with the Single Audit Act of 1964. Audits of prior years have not resulted in any disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, the school board's management believes that further examinations would not result in any material disallowed costs.

COMBINING AND INDIVIDUAL FUSE
FINANCIAL STATEMENTS

SPECIAL REVENUE FUNDS

SCHOOL LUNCH FUND

The School Lunch Fund accounts for operations of the school cafeterias.

IMPROVING AMERICA'S SCHOOLS ACT FUNDS

Title I of the Improving America's Schools Act, (ISIA), is a program designed to help disadvantaged children meet challenging content and student performance standards. Title I provides financial assistance through State educational agencies to the local school board. The activities supplement, rather than replace, state and locally mandated activities.

Title VI of the Improving America's Schools Act, (ISIA), is a program by which the federal government provides block grant funds to the school system based on a per pupil allocation for audio-visual material and equipment and library resources.

WEST BAYOU BOONE PARISH SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 SPECIAL REVENUE FUND
 COMBINING BALANCE SHEET
 JUNE 30, 1997
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	SCHOOL LUNCH	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL	
			JUNE 30, 1997	1996
ASSETS				
Cash	\$ 346,740		\$ 346,740	\$ 346,500
Receivables				
Intergovernmental	8,814	\$ 156,179	163,853	233,263
Other				339
Inventory	18,866		18,866	21,477
Prepaid expenses				5,599
Total assets	<u>373,420</u>	<u>156,179</u>	<u>528,599</u>	<u>623,928</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 19,733	\$ 14,814	\$ 34,546	\$ 36,885
Salaries and related expenses payable	63,818	136,902	200,818	249,346
Due to other fund	13,341	4,103	17,444	9,662
Total liabilities	<u>96,892</u>	<u>155,819</u>	<u>252,710</u>	<u>295,893</u>
FUND EQUITY				
Fund balances				
Unreserved - undesignated	280,291	-0-	280,291	328,035
Total liabilities and fund equity	<u>373,420</u>	<u>155,819</u>	<u>528,599</u>	<u>623,928</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU BOWSE PARISH SCHOOL BOARD
 (PORT ALLEN, LOUISIANA)
SCHOOL BUSINESS FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
FROM FUND JUNE 30, 1997
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1996
 (Continued)

	SCHOOL LUNCH	SHOWING AMERICA'S SCHOOLS ACT	TOTAL	
			JUNE 30, 1997	1996
OTHER FINANCING SOURCES				
(100%)				
Operating transfer				
in 1997				
General fund	_____	\$ (20,173)	\$ 420,211	421,522
EXCESS (DEFICIENCY) OF				
REVENUES OVER REVENUE-				
TRANS AND OTHER INRS	\$(255,078)	-0-	(255,078)	(84,241)
FUND BALANCES, beginning	534,259	-0-	534,259	628,709
FUND BALANCES, ending	279,181	-0-	279,181	544,468

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUCE PARISH SCHOOL BOARD
 WEST ALLEN, LOUISIANA
 SPECIAL REVENUE FUND
 SCHOOL LEASE FUND
 COMPARATIVE BALANCE SHEET
 JUNE 30, 1997 AND JUNE 30, 1996

	JUNE 30, 1997	1996
ASSETS		
Cash	\$ 348,743	\$ 364,588
Receivables		
Intergovernmental	8,874	8,474
Other		235
Inventory	18,066	21,477
Prepaid expenses		5,389
TOTAL ASSETS	373,489	609,153
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ 15,722	
Salaries and related expense payable	87,638	\$ 88,753
Due to other fund	89,161	3,284
Total liabilities	192,521	95,310
FUND EQUITY		
Fund balances		
Unreserved - undesignated	180,968	513,843
Total liabilities and fund equity	373,489	609,153

The accompanying notes are an integral part of this statement.

WEST BAYON UNION PARISH SCHOOL BOARD
 PORT ALLEN, LOUISIANA
 SPECIAL REVENUE FUND
 SCHOOL LUNCH FUND

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (GRANT BASIS) AND ACTUAL
 YEAR ENDED JUNE 30, 1997

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	YEAR ENDED JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Local sources				
Interest earnings	\$ 24,000	\$ 17,345	\$ (6,655)	\$ 24,879
Food service	291,001	293,774	2,773	291,907
Other		2,313	2,313	2,267
State sources				
Restricted grants-in-aid	391,130	391,130	-	391,130
Federal sources				
Restricted grants-in-aid - subgrants	941,847	1,008,395	66,548	1,061,919
Commodities	108,120	88,058	(20,062)	95,860
Total revenues	1,728,173	1,728,813	646	1,698,362
EXPENDITURES				
Food service program				
Food	538,500	543,518	(5,018)	501,879
Salary and related benefits	1,044,807	1,132,904	(88,097)	1,051,690
WMA commodities	97,764	87,234	10,530	95,863
Supplies	88,251	58,672	29,579	53,267
Repairs and maintenance	88,302	28,999	59,303	58,126
Utilities	83,414	53,941	29,473	57,164
All others	73,437	88,853	(15,416)	74,545
Capital outlay	81,108	82,767	(1,659)	81,561
Total expenditures	1,917,157	2,052,892	(135,735)	1,952,623

(Continued)

WEST BAYOU BOUCE PARISH SCHOOL BOARD
FORT ALLEN, LOUISIANA
SPECIAL REVENUE FUND
SCHOOL LUNCH FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET COMP BASIS AND ACTUAL
YEAR ENDED JUNE 30, 1987
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1986
 (Continued)

	YEAR ENDED JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1986
	BUDGET	ACTUAL		ACTUAL
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (246,984)	\$ (266,870)	\$ (19,886)	\$ (198,941)
FUND BALANCES, beginning	428,165	538,009	109,844	628,300
FUND BALANCES, ending	181,181	271,139	90,058	329,359

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUCE PARISH SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 SPECIAL REVENUE FUND
IMPROVING AMERICA'S SCHOOLS ACT - TITLE I
 COMPARATIVE BALANCE SHEETS
JUNE 30, 1997 AND JUNE 30, 1996

	JUNE 30,	
ASSETS	1997	1996
Receivables		
Intergovernmental	\$ 155,172	\$ 221,579
<u>Total assets</u>	<u>155,172</u>	<u>221,579</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 14,814	\$ 36,885
Salaries and related expense payable	136,882	161,493
Due to other fund	4,383	8,381
<u>Total liabilities</u>	<u>155,172</u>	<u>221,579</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	-0-	-0-
<u>Total liabilities and fund equity</u>	<u>155,172</u>	<u>221,579</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUCE PARISH SCHOOL BOARD
WEST ALLEN, LOUISIANA
SCHOOL REVENUE FUND
IMPROVING AMERICA'S SCHOOLS ACT - TITLE I
STATEMENT OF REVENUE, EXPENDITURE, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1997
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	1997 BUDGET	ACTUAL		
REVENUES				
Local sources				
Interest earnings				
Federal sources				
Unrestricted -				
Indirect cost				
recovery	\$ 19,457	\$ 19,457	\$ -0-	20,931
Restricted grants-				
in-aid -				
subgrants	725,309	725,309	-0-	717,597
Total revenues	744,766	744,766	-0-	738,528
EXPENDITURES				
Instruction				
Special programs	556,885	556,885	-0-	551,581
Support services				
Instructional				
staff	149,307	149,307	-0-	149,350
Business services	28,514	28,514	-0-	28,860
Plant services	3,178	3,178	-0-	-
Total expenditures	728,308	728,308	-0-	717,597
EXCESS REVENUE OVER				
EXPENDITURES	19,457	19,457	-0-	20,931
OTHER FINANCING				
SOURCES - OTHER				
Operating transfer				
in (out)				
General fund	(19,657)	(19,657)	-0-	(20,751)

(continued)

WEST BAYOU BOSS PARISH SCHOOL BOARD
 EAST ALLEN, LOUISIANA
 SPECIAL REVENUE FUND
 IMPROVING AMERICA'S SCHOOLS ACT - TITLE I
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (1987) AND ACTUAL
 YEAR ENDED JUNE 30, 1988
 WITH COMPARATIVE ACTING ANALYSIS FOR YEAR ENDED JUNE 30, 1986
 (Continued)

	YEAR ENDED JUNE 30, 1987			1986
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	\$ -0-	\$ -0-	\$ -0-	\$ -0-
FUND BALANCES, beginning	-0-	-0-	-0-	-0-
FUND BALANCES, ending	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of this statement.

WEST BAYNE SCHOOL DISTRICT SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 SPECIAL REVENUE FUND
 IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI
 COMPARATIVE BALANCE SHEET
 JUNE 30, 1997 AND JUNE 30, 1998

	JUNE 30,	
	1997	1998
ASSETS		
Receivables		
Intergovernmental	\$ -0-	\$ -0-
Total assets	-0-	-0-
LIABILITIES AND FUND EQUITY		
LIABILITIES		
Accounts payable	\$ -0-	\$ -0-
Total liabilities	-0-	-0-
FUND EQUITY		
Fund balances		
Unreserved - undesignated	-0-	-0-
Total liabilities and fund equity	-0-	-0-

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD
 (OFF ALLEN, LOUISIANA)
SPECIAL REVENUE FUND
ENGINEERING ASSOCIATION'S SCHOOLS ACT - TITLE VI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (CASH BASIS) AND ACTUAL
YEARS ENDED JUNE 30, 1997
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Federal sources				
Unrestricted -				
imminent cost				
recovery	\$ 514	\$ 514	\$ -0-	\$ 514
Restricted				
grants-in-aid-				
subgrants	28,294	28,294	-0-	28,549
Total revenues	28,808	28,808	-0-	29,113
EXPENDITURES				
Instruction				
Special programs	4,369	4,369	-0-	7,388
Support services				
instructional				
staff	13,726	13,725	-0-	16,960
Business				
services	203	203	-0-	200
Total expenditures	20,294	20,294	-0-	24,548
EXCESS REVENUE OVER				
EXPENDITURES	514	514	-0-	514
OTHER FINANCING				
SOURCES (USES)				
Operating transfer				
in (out)				
General fund	(514)	(514)	-0-	(514)

(Continued)

HIST. HATCH HOUSE PARISH SCHOOL BOARD
POST OFFICE, MONROE, LA.
SPECIAL REVENUE FUND
EMMENTH AMERICA'S SCHOOLS ACT - TITLE VI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (COMP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1987
WITH COMPARATIVE ACTUAL RESULTS FOR YEAR ENDED JUNE 30, 1986
 (continued)

	YEAR ENDED JUNE 30,			1986
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES	\$ -0-	\$ -0-	\$ -0-	\$ -0-
FUND BALANCE, beginning	-0-	-0-	-0-	-0-
FUND BALANCE, ending	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUND

1992 SINKING FUND

The 1992 Sinking Fund accounts for the accumulation of funds and the payment of principal and interest on the September 1, 1992 bond issue in the amount of \$23,448,000. The bonds were issued for the purpose of constructing and renovating school facilities in the parish with financing provided by a special annual property tax levy.

WEST BAYOU SCHOOL PARKING SCHOOL BOARD
 FORT ALLIEN, LOUISIANA
 DEBT SERVICE FUND
 BALANCE SHEET
 JUNE 30, 1997
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1996

	1997 DOLLARS	TOTAL JUNE 30,	
		1997	1996
ASSETS			
Cash	\$ 28,463	\$ 28,463	\$ 4,130
Investments, at cost	1,628,000	1,628,000	1,299,100
Receivables			
Interest	28,088	28,088	67,237
Total assets	<u>1,684,551</u>	<u>1,684,551</u>	<u>1,369,467</u>
LIABILITIES AND FUND EQUITY			
FUND EQUITY			
Fund balances			
Reserved for debt service	\$ 1,684,551	\$ 1,684,551	\$ 1,369,467
Total fund equity	<u>1,684,551</u>	<u>1,684,551</u>	<u>1,369,467</u>
Total liabilities and fund equity	<u>1,684,551</u>	<u>1,684,551</u>	<u>1,369,467</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU MONTE PARIKH SCHOOL BOARD
 PORT ALLEN, LOUISIANA
 DEBT SERVICE FUND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 YEAR ENDING JUNE 30, 1997
 FIVE COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 1996

	1997 DOLLARS	TOTAL	
		1997	JUNE 30, 1996
REVENUES			
Local sources			
Taxes	\$2,364,884	\$2,354,804	\$2,321,141
Interest earnings	72,127	72,127	86,368
<u>Total revenues</u>	<u>2,428,931</u>	<u>2,426,931</u>	<u>2,377,509</u>
EXPENDITURES			
Support services			
General administration	83,897	83,897	83,897
Debt service			
Principal retirement	818,880	818,880	775,000
Interest and fiscal charges	1,228,448	1,228,448	1,216,153
<u>Total expenditures</u>	<u>2,131,225</u>	<u>2,131,225</u>	<u>2,174,250</u>
EXCESS OF REVENUES OVER EXPENDITURES	289,676	289,676	203,259
FUND BALANCES, beginning	1,159,887	1,159,887	1,198,506
Residual equity transfer in (out):			
Capital projects fund			(41,887)
FUND BALANCES, ending	1,449,563	1,449,563	1,352,867

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUGE PARISH SCHOOL BOARD
 WEST BAYOU, LOUISIANA
 DEBT SERVICE FUND
 1992 BONDING FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 1997 AND JUNE 30, 1996

	JUNE 30,	
<u>ASSETS</u>	1997	1996
Cash	\$ 20,483	\$ 4,130
Investments, at cost	2,400,880	1,393,500
Receivables		
Interest	29,690	52,237
<u>Total assets</u>	<u>2,450,953</u>	<u>1,449,867</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>FUND EQUITY</u>		
Fund balance		
Reserved for debt service	\$1,849,343	\$1,359,867
<u>Total liabilities and fund equity</u>	<u>1,849,343</u>	<u>1,359,867</u>

The accompanying notes are an integral part of this statement.

WEST BAYON BOUCE PARISH SCHOOL BOARD
WEST ALLEN, LOUISIANA
DEBT SERVICE FUND
1992 BONDING FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (ORIGIN BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1992
WITH COMPARATIVE ACTUAL RESULTS FOR YEAR ENDED JUNE 30, 1991

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE UNFAVORABLE	1991 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Local sources				
Taxes				
Ad valorem	\$2,337,880	\$2,354,884	\$ 117,004	\$2,331,049
Interest earnings	57,800	72,327	15,127	58,368
Total revenues	<u>2,394,680</u>	<u>2,426,931</u>	<u>132,933</u>	<u>2,377,817</u>
EXPENDITURES				
Support services				
General				
administration	84,100	83,907	293	83,907
Debt service				
Principal retirement	815,000	815,000	-	770,000
Interest and fiscal charges	1,330,930	1,330,848	82	1,315,931
Total expenditures	<u>2,230,030</u>	<u>2,212,355</u>	<u>802</u>	<u>2,169,838</u>
EXCESS OF REVENUES OVER EXPENDITURES	155,942	209,676	133,734	207,979
FUND BALANCES, beginning	1,311,057	1,333,887	46,830	1,321,929
FUND BALANCES, ending	<u>1,466,999</u>	<u>1,543,563</u>	<u>189,364</u>	<u>1,358,057</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

CONTINGENCY FUND

The Contingency Fund accounts for financial resources to be used for the renovation of major capital facilities.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund accounts for construction and improvement of school facilities from a general obligation bond issue. The construction project was completed this year.

WEST BAYOU BOULE PARISH SCHOOL BOARD
 WEST BAYOU, LOUISIANA
 CAPITAL PROJECTS FUND
 COMBINING BALANCE SHEET
 JUNE 30, 1937
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1936

		CAPITAL EMPLOYMENT	TOTAL JUNE 30,	
	CONTINGENCY		1937	1936
ASSETS				
Cash	\$ 859,407		\$ 859,407	\$ 983,379
Investments, at cost	4,450,000		4,450,000	5,450,000
Receivables				
Interest	207,574		207,574	250,485
Other				
Total assets	5,516,983	\$ -0-	5,516,983	6,127,832
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Contracts payable				\$ 308,728
Retainage payable due to other fund				182,628
				491,356
Total liabilities	\$ -0-	\$ -0-	\$ -0-	491,356
FUND EQUITY				
Fund balances Unreserved- undesignated	5,516,983		5,516,983	5,636,476
Total liabilities and fund equity	5,516,983	-0-	5,516,983	6,127,832

The accompanying notes are an integral part of this statement.

WEST BAYOU BOYS PARISH SCHOOL BOARD
BOYD ALLEN, LOUISIANA
CAPITAL IMPROVEMENT FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
1998 1999 FISCAL YEAR
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 1998

	CONTINGENCY	CAPITAL IMPROVEMENT	TOTAL	
			1997	JUNE 30, 1998
REVENUES				
Local sources				
Interest earnings	\$ 292,630	\$ 3,218	\$ 295,848	\$ 446,598
Other	389,818		389,818	152,284
Total revenues	682,448	3,218	685,666	601,882
EXPENDITURES				
Support services				
General administration				
Facilities acquisition and construction		575,505	575,505	1,988,366
Construction contracts		23,695	23,695	282,974
Professional services				
Equipment and furniture		181,028	181,028	298,732
Total expenditures	-0-	780,228	780,228	4,570,072
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	682,448	(496,447)	(13,988)	12,969,210
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)				
General fund	(416,750)		(416,750)	(266,750)
Capital improvement fund	(338,843)		(338,843)	
Contingency fund		338,843	338,843	
Total other financing sources (uses)	(755,593)	338,843	(416,750)	(266,750)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCIAL SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(93,144)	(157,604)	(450,740)	(4,225,622)

(Continued)

WEST BAYOU BOUGH PARKER SCHOOL BOARD
 EAST ALLEN, LOUISIANA
 CAPITAL PROJECTS FUND
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 YEAR ENDED JUNE 30, 1997
 (Continued)

	CONTINGENCY	IMPROVEMENT	TOTAL	
			1997	1996
FUND BALANCES, beginning	\$ 5,610,127	\$ 387,404	\$ 5,997,531	\$10,141,267
Residual equity transfer in (out) debt service funds				41,482
FUND BALANCES, ending	<u>5,518,923</u>	<u>-0-</u>	<u>5,518,923</u>	<u>5,982,749</u>

The accompanying notes are an integral part of this statement.

WEST BATON BOULE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
CAPITAL PROJECTS FUND
CONTINGENCY FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 1997 AND JUNE 30, 1996

	JUNE 30,	
<u>ASSETS</u>	1997	1996
Cash		\$ 131,417
Investments, at cost		5,450,031
Receivables		
Interest		285,465
Other		
<u>Total assets</u>	<u>\$ -0-</u>	<u>5,866,913</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Due to other fund		\$ 286,758
<u>FUND EQUITY</u>		
Fund balances		
Unreserved-unassigned		5,810,177
<u>Total liabilities and fund equity</u>	<u>\$ -0-</u>	<u>5,866,913</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU WISDOM PARISH SCHOOL BOARD
 WEST BAYOU, LOUISIANA
 CAPITAL PROJECTS FUND
 CONTINGENCY FUND
 STATEMENT OF REVENUE, EXPENDITURE, AND CHANGE
 IN FUND BALANCE - DIRECT (CAPS BATHS) AND ACTUAL
 YEAR ENDED JUNE 30, 1997
 WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1996

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Local sources				
Interest earnings	\$ 310,800	\$ 292,430	\$ (18,370)	\$ 321,527
Other	1,400	202,812	201,412	155,284
Total revenues	312,200	495,242	383,042	476,811
OTHER FINANCING SOURCES (USES)				
Operating trans- fer in (out)				
General fund	(418,750)	(418,750)	-0-	(268,750)
Capital improve- ment fund		(328,843)	(328,843)	
Total other financing sources (uses)	(418,750)	(747,593)	(747,593)	(268,750)
EXCESS OF REVENUE FROM REPERCUSSIONS AND OTHER FINANCING USES	(106,550)	(252,351)	(145,706)	208,061
FUND BALANCE, beginning	3,703,876	3,610,327	93,549	3,400,346
FUND BALANCE, ending	3,597,326	3,357,976	(239,350)	3,610,327

The accompanying notes are an integral part of this statement.

WEST BATON BOUGE PARISH SCHOOL BOARD
 WEST BATON, LOUISIANA
 CAPITAL PROJECTS FUND
 CAPITAL IMPROVEMENT FUND
 COMPARATIVE BALANCE SHEETS
 JUNE 30, 1997 AND JUNE 30, 1996

		JUNE 30,	
		1997	1996
	ASSETS		
Cash		\$ -0-	\$ 850,938
	Total assets	<u>-0-</u>	<u>850,938</u>
LIABILITIES AND FUND EQUITY			
LIABILITIES			
Contracts payable			\$ 300,336
Retainage payable			192,630
	Total liabilities	\$ -0-	492,966
FUND EQUITY			
Fund balances			
Unreserved - undesignated		-0-	352,604
	Total liabilities and fund equity	<u>-0-</u>	<u>845,570</u>

The accompanying notes are an integral part of this statement.

WEST BAYOU WOODS PARISH SCHOOL BOARD
WEST ACADE, LOUISIANA
CAPITAL PROJECTS FUND
CAPITAL IMPROVEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
PERIOD ENDING JUNE 30, 1991
WITH COMPARATIVE ACTUAL FIGURES FOR YEAR ENDING JUNE 30, 1990

	YEAR ENDING JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1990 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Local sources				
Interest earnings	\$ -0-	\$ 3,918	\$ 3,918	\$ 125,048
EXPENDITURES				
Facilities acqui- sition and construction				
Construction contracts	654,807	678,466	23,659	2,968,166
Professional services	25,000	23,695	1,305	282,975
Equipment and furniture	83,258	181,078	97,820	298,732
Total expenditures	763,065	883,239	120,174	4,528,023
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(971,101)	(890,441)	80,660	(4,445,004)
OTHER FINANCING SOURCE				
Operating transfer in Contingency fund	315,000	338,843	23,843	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCE OVER EXPENDITURES	(656,101)	(551,598)	104,503	(4,445,004)
FUND BALANCES, beginning	856,047	387,484	468,563	4,783,123
Residual equity transfer in (out) debt service funds				41,487
FUND BALANCES, ending	-0-	-0-	-0-	307,604

The accompanying notes are an integral part of this statement.

FINANCIAL FUND TYPE

SCHOOL ACTIVITY AGENCY FUND

The School Activity Agency Fund accounts for monies generated by the individual school and organizations within the schools of the parish. While the school activity accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board.

WEST BAYON BOULEVARD PARISH SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 SCHOOL ACTIVITY AGENCY FUND
COMBINED STATEMENT OF CHANGES IN DEPOSITS FOR OTHERS
YEAR ENDED JUNE 30, 1997

SCHOOL	BALANCE		DEDUCTIONS	BALANCE	
	June 30, 1996	ADDITIONS		June 30, 1997	
Brusly Elementary	\$ 36,968	\$ 44,678	\$ 51,484	\$ 30,162	
Brusly High	38,928	225,293	219,881	43,346	
Brusly Middle	42,000	69,170	77,487	33,673	
Chamberlin Elementary	5,098	30,488	17,336	17,210	
Coka Elementary	4,299	36,086	34,382	6,003	
Devall Middle	7,751	55,723	82,248	11,226	
Lakesville Upper Elementary	38,418	58,993	50,182	39,219	
Port Allen Elementary	32,399	28,492	24,894	34,996	
Port Allen High	33,681	171,477	171,743	33,415	
Port Allen Middle	4,328	34,368	36,473	4,224	
Vocational Skills Center	660	1,015	3,152	823	
Totals	<u>326,884</u>	<u>768,611</u>	<u>738,887</u>	<u>218,633</u>	

The accompanying notes are an integral part of this statement.

ENVIRONMENTAL INFORMATION

WEST BAYON BOYS' PRINCE SCHOOL BOARD
 JOHN ALLEN, LEADERMAN
SCHEDULE OF SCHOOL BOARD MEMBERS' COMPENSATION
YEAR ENDING JUNE 30, 1957

G. A. Aitman, Jr., President	\$18,800
H. Kyle Andoin	8,900
Janus W. Boudreau	8,000
Cynthia M. Crochet	8,900
George A. Cheata	8,700
Ellis J. Gauthier	8,400
Enrico Johnson	3,700
Ronald F. Leblond	8,400
Charles Morgan	8,100
Paul C. Patton, Sr.	8,900
Atley D. Walker	<u>8,700</u>
Total	<u>120,000</u>

**WEST BAYOU SCHOOL PARISH SCHOOL BOARD
FORT ALLEN, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 1992**

FEDERAL GRANTEE/ PASS THROUGH GRANTEE/ PROGRAM NAME	CFDA NUMBER	EXPENDITURES
United States Department of Agriculture		
Passed through Louisiana Department of Agriculture Food Distribution	10.550	89,736
Passed through Louisiana Department of Education		
Nutrition		
School Breakfast Program (SFB-97)	10.553	251,377
National School Lunch Program (SNL-97)	10.555	685,915
Summer Food Service Program for Children (SFSFP-97)	10.559	82,008
Total Nutrition		919,300
Total United States Department of Agriculture		1,394,539
United States Department of Education		
Passed through Louisiana Department of Education		
Adult Education - State-Administered Basic Grant Program (96-97-861)	84.002	30,064
Improving America's Schools Act, Title I (97-1985A-61; 96-018-61)	84.018	744,991
Special Education		
Individuals with Disabilities Education Act (Part B) (97-99-61)	84.023	162,380
Handicapped Preschool Program (97-99-61)	84.173	22,665
Vocational Education		
Consumer and Economics Education (28-97-082D)	84.089	36,334
Improving America's Schools Act, Title VI (97-1985-43)	84.151	30,808
Education for Economic Security Act-Title II Goals 2000 Educate America Act (97-688610)	None	22,391
Local Improvement Grant	84.276	22,396
Total United States Department of Education		1,058,519
United States Department of Health and Human Services		
Passed through Louisiana Department of Health and Hospitals		
Medical Assistance Programs (Medicaid)	13.314	38,232
Total expenditures		3,193,291

WEST BAYTON BOUCE PARISH SCHOOL BOARD
NOOP ALLEN, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 1997

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Purpose of the Schedule

Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, requires a schedule of expenditures of Federal awards showing total expenditures for each Federal financial assistance program as identified in the Catalog of Federal Domestic Assistance and for other federal financial assistance that has not been assigned a catalog number.

B. Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards includes all Federal financial assistance received directly from federal agencies or passed-through state agencies.

C. Basis of Accounting

Assistance of activity presented in the Schedule of Expenditures of Federal Awards is recognized under the modified accrual basis of accounting when the related liability is incurred.

Note #2: NON-CASH ASSISTANCE

During the year ended June 30, 1997, the School Board received \$89,336 of food commodities granted by the United States Department of Agriculture. The commodities are valued at fair market value at the time of receipt based upon assessed value provided by the United States Department of Agriculture.

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

401 PINE W. STREET, SUITE 2000
 PORT ALLEN, LOUISIANA, 70450

844 PINE AVENUE
 PORT GORDON, MISSISSIPPI
 HARRIS BLVD., LEBLANCHE, MISSISSIPPI
 334 1/2 BAY ST. MOBILE

West Baton Rouge Parish School Board
 Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish Board, Port Allen, Louisiana as of and for the year ended June 30, 1987, and have issued our report thereon dated December 10, 1987. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether West Baton Rouge Parish School Board, Port Allen, Louisiana's general purpose financial statements and the combining and individual fund and account group financial statements are free of material misstatement, we performed tests on its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, 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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation to be material weaknesses.

DYER & VICKNAIR

CPA FIRM (Public accountants)

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and federal awarding agencies and pass-through agencies. However, this report is a matter of public record, and its distribution is not limited.

There were no comments related to the internal control structure noted in the audit for the year ended June 30, 1996.

Baton Rouge, Louisiana
December 18, 1997

Dyer & Vicknair

DYER & VICKNAIR

REGISTERED PUBLIC ACCOUNTANTS

1100 BAY CENTER, SUITE 200
PORT ALLEN, LOUISIANA 70450

THIS IS REPORT IS
PART OF THE PUBLIC RECORD
MAINTAINED BY THE STATE
OF LOUISIANA, UNDER ACT 358
OF THE 1974 LEGISLATURE.

West Baton Rouge Parish School Board
Port Allen, Louisiana

Compliance

We have audited the compliance of West Baton Rouge Parish School Board, Port Allen, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1987. West Baton Rouge Parish School Board, Port Allen, Louisiana's major federal programs are identified in the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. Our responsibility is to express an opinion on West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Auditing of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 required that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with those requirements.

In our opinion, West Baton Rouge Parish School Board, Port Allen, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1987.

Internal Control Over Compliance

The management of West Baton Rouge Parish School Board, Port Allen, Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major

DYER & VICKNAIR

REGISTERED PUBLIC ACCOUNTANTS

Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major Federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

There were no comments related to compliance noted in the audit for the year ended June 30, 1996.

Baton Rouge, Louisiana
December 18, 1997

Dyer & Vicknair

WEST FELICIANA PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SCHEDULE OF FINDINGS AND DISPOSITION COSTS
YEAR ENDED JUNE 30, 1997

1. An unqualified opinion was issued on the general purpose financial statements and the combining and individual fund and account group financial statements.
2. The audit disclosed no noncompliance which is material to the financial statements.
3. An unqualified opinion was issued on compliance for major programs.
4. The audit disclosed no audit findings required to be reported under OMB Circular A-133.
5. The major federal programs are as follows:

CFDA No.	Program Name
10.551	School Breakfast Program
10.552	National School Lunch Program
10.559	Summer Food Service Program for Children
84.010	Improving America's Schools Act - Title I

6. \$388,088 was the dollar threshold used to distinguish between type A and type B program.
7. The exception to the risk-based approach to major program determination applies.

WEST BAYOU BOUCE PARISH SCHOOL BOARD
 WEST ALLEN, LOUISIANA
 ALL ENVIRONMENTAL FUND FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES
 YEAR ENDED JUNE 30, 1991
 WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1990
 (Continued)

	<u>GENERAL FUNDS</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (385,210)</u>	<u>\$ (234,987)</u>
<u>OTHER FINANCING SOURCES (USED):</u>		
Operating transfer in	436,921	
Operating transfer out		(20,211)
<u>Total other financing sources (used)</u>	<u>436,921</u>	<u>(20,211)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USED</u>	<u>51,711</u>	<u>(255,078)</u>
<u>FUND BALANCES, beginning</u>	<u>662,722</u>	<u>516,089</u>
<u>FUND BALANCES, ending</u>	<u>714,433</u>	<u>261,011</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMBERSHIP ONLY	
		YEAR ENDED JUNE 30, 1991	1990
\$ 289,678	\$ (33,988)	\$ (364,439)	\$ (4,762,401)
		436,821	289,372
	(416,360)	(436,821)	(289,372)
	(416,360)	-0-	-0-
289,678	(450,348)	(364,439)	(4,762,401)
<u>1,359,867</u>	<u>9,967,231</u>	<u>9,517,379</u>	<u>11,388,361</u>
<u>1,649,545</u>	<u>9,516,883</u>	<u>9,152,240</u>	<u>8,517,379</u>

WEST BAYOU BOUCE PARISH SCHOOL BOARD
WEST BAYOU, LOUISIANA
EXPERIMENTAL FUND - GENERAL
AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUES, DISBURSURES, AND CHANGES
IN FUND BALANCES - BUDGET (CLASS BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 1987

	GENERAL FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Local sources			
Taxes			
Ad valorem	\$ 2,718,000	\$ 2,661,704	\$ 556,296
Sales and use	2,880,000	3,147,116	367,116
Interest earnings	10,000	64,605	54,605
Food services			
Other	115,000	125,801	10,801
State sources			
Equalization	8,890,747	8,005,644	(885,103)
Other	386,781	577,508	190,727
Federal sources	150,522	328,907	178,385
Total revenues	<u>14,855,122</u>	<u>15,125,463</u>	<u>270,341</u>
REQUIREMENTS			
Instruction			
Regular programs	8,460,222	8,541,400	(81,180)
Special programs	1,397,500	1,496,478	(98,978)
Adult and Vocational education programs	472,390	424,337	48,053
Other programs	390,824	397,444	(6,620)
Support services			
Students support	510,000	494,741	15,259
Instructional staff	819,487	822,340	(2,853)
General administration	450,189	543,435	(93,246)
School administration	1,534,200	1,458,990	75,210
Business services	164,000	164,556	(556)
Plant services	1,487,000	1,705,067	(217,067)
Student transportation services	1,459,180	1,388,856	70,324
Central services	97,180	90,997	6,183
Food service program			
Total expenditures	<u>15,492,124</u>	<u>15,518,673</u>	<u>(26,549)</u>

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
\$ 24,000	\$ 17,244	\$ (6,756)
291,081	291,774	693
	3,313	3,313
191,130	391,138	-0-
<u>1,859,327</u>	<u>1,859,138</u>	<u>189</u>
<u>2,535,938</u>	<u>2,562,380</u>	<u>26,442</u>
583,174	643,174	-0-
153,832	153,832	-0-
26,714	26,714	-0-
1,974	3,774	-0-
<u>2,817,187</u>	<u>2,851,832</u>	<u>34,645</u>
<u>2,782,751</u>	<u>2,797,467</u>	<u>14,716</u>

(Continued)

WEST BAYOU BOSSIE PARISH SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 GOVERNMENTAL FUNDS - GENERAL
 AND SPECIAL FUNDING FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
 YEAR ENDED JUNE 30, 1977
 (Continued)

	GENERAL FUND		VARIANCE- FAVORABLE (UNAVOIDABLE)
	BUDGET	ACTUAL	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (284,014)	\$ (285,210)	\$ 126,824
OTHER FINANCING SOURCES (USES):			
Operating transfer in	440,250	434,901	(5,349)
Operating transfer out			
Total other financing sources (uses)	440,250	434,901	(5,349)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(143,764)	81,911	395,475
FUND BALANCES, beginning	622,131	601,322	(20,809)
FUND BALANCES, ending	478,367	703,433	225,066

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (OR) UNFAVORABLE</u>
\$ <u>1226,013</u>	\$ <u>1234,983</u>	\$ <u>19,974</u>
<u>120,171</u>	<u>120,171</u>	<u>-0-</u>
<u>120,171</u>	<u>120,171</u>	<u>-0-</u>
<u>104,000</u>	<u>105,078</u>	<u>10,078</u>
<u>428,103</u>	<u>436,933</u>	<u>107,834</u>
<u>181,181</u>	<u>189,881</u>	<u>87,800</u>

WEST BAYOU BOYD PAISIE SCHOOL BOARD
 FORT ALLEN, LOUISIANA
 GOVERNMENTAL FUNDS - DEBT SERVICE
 AND CAPITAL PROJECTS FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - BUDGET (CARD BASIS) AND ACTUAL
 YEAR ENDED JUNE 30, 1992

	DEBT SERVICE FUNDS		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Local sources			
Taxes			
Ad valorem	\$ 2,353,000	\$ 2,354,884	\$ 1,884
Interest earnings	82,000	72,127	10,123
Other			
Total revenues	<u>2,435,000</u>	<u>2,426,921</u>	<u>11,231</u>
EXPENDITURES			
Support services			
General administration	84,100	83,007	293
Waste services	1,051,900	2,053,448	610
Facilities acquisition and construction			
Total expenditures	<u>2,136,000</u>	<u>2,137,285</u>	<u>883</u>
EXCESS OF REVENUES OVER EXPENDITURES	278,942	289,676	12,734
OTHER FINANCING SOURCES (USES)			
Operating transfer in (out)			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	278,942	289,676	12,734
FUND BALANCES, beginning	<u>1,313,057</u>	<u>1,328,963</u>	<u>48,810</u>
FUND BALANCES, ending	<u>1,592,222</u>	<u>1,640,543</u>	<u>32,328</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNRECOVERABLE)</u>
\$ 318,000	\$ 298,340	\$ (19,660)
<u>1,400</u>	<u>303,813</u>	<u>166,413</u>
<u>319,400</u>	<u>602,153</u>	<u>286,013</u>
<u>971,107</u>	<u>900,357</u>	<u>707,750</u>
<u>971,107</u>	<u>900,357</u>	<u>707,750</u>
(628,707)	(33,999)	635,709
<u>1416,758</u>	<u>1418,758</u>	<u>-0-</u>
(1,436,457)	(450,788)	625,369
<u>5,880,881</u>	<u>5,967,721</u>	<u>168,160</u>
<u>4,732,324</u>	<u>5,516,933</u>	<u>784,452</u>

**WEST BATON BOUGE PARISH SCHOOL BOARD
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1991**

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The West Baton Rouge Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 13:51 for the purpose of providing public education for the children within West Baton Rouge Parish. The school board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of 10 members who are elected from 5 districts for a term of four years.

The school board operates ten (10) schools within the parish. In conjunction with the regular educational programs, some of the schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

A. Basis of Presentation

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

B. Reporting Entity

Section 2108 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining which component units should be part of the West Baton Rouge Parish School Board for financial reporting purposes. Because the board members are independently elected and are solely accountable for fiscal matters, which include (1) budget authority, (2) responsibility for funding deficits and operating deficiencies, and (3) fiscal management for the collection and disbursement of funds, and because of the scope of public service provided by the school board, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the school board. Certain units of local government over which the school board exercises no oversight responsibility are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the school board.

WEST BAYOU HOUSE PAVILION SCHOOL BOARD
PORT ALICH, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
June 30, 1997
(Continued)

C. Fund Accounting

The school board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the school board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Governmental Funds

Governmental Funds are used to account for all or most of the school board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fund assets, and the servicing of long-term debt. Governmental Funds include:

General Fund - general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in another fund.

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

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

Capital Projects Fund - accounts for financial resources to be used for the acquisition, construction or renovation of major capital facilities.

WEST BATON MOORE PARISH SCHOOL BOARD
FORT ALICE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1991
(continued)

Fiduciary Fund Type

School Activity Agency Fund

The School Activity Agency Fund accounts for assets held by the school board as an agent for individual schools and school organizations. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operation.

D. Basis of Accounting

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

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable.

Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use tax revenues are recorded in the month collected by the sales tax department of the parish.

Interest earnings on time deposits are recorded when earned.

Substantially all other revenues are recorded when received.

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