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FINAMULAL STATEMENTS

AMD

ADDOEINTANT'S REPORT

JUNE 34, 1998

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Pelezie Date JAN2 7 1999

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MARCUS, ROBINSON and HASSELL

GENTIFIED PUBLIC ACCOUNTINGS R. C. BOX 487 702 EVALUATE DRIVE TELEPHONE CALL 405-1516 WENNENGE, COLLISIONA 71295

Havey Marcas, CPA John Bobinson, CPA Dovie Hantill, CPA

MIMMIK AMERICAN INCIDENTIATI OF

INDEPENDENT AUDITOR'S REPORT

To the Hoard Membors Franklin Parish School Board Wombres Lewisiana

We have added the servery-moving general program framewin interments of the Prashila Parish School Boost, or of and for prior that the Daris 20, 11 (FM, and in this table of constants. These general program framewin and second on the for the School Boost and the School Boost's many school and the School Boost's and the reserved involves framewing and the School Boost's many school and the School Boost's and reserved involves framewing and the School Boost's many school and the School Boost's reserved involves framewing and any school and the school Boost's reserved in school and any school and the school Boost's reserved involves framewing and the school Boost's reserved involves framewing and the school Boost's reserved in school and the school Boost's reserved in school Boost's reserved in school and reserves and the school Boost reserves and the school Boost reserves and reserves a

We construct our and/or secondary with possible analysis and with standard and the standard sequence of the formed and we remove the Occurrence of Lading Radding. Line (1) to Competitive Construct Andrew of the United Theorem Theorem and the standard tracking that and postform for an and to calculate anomaly income and and which for far fanced to the standard tracking the standard postform for and the standard postform of the construction for any standard standard tracking the Competitive Andrew of the standard postform of the construction of the standard standard and the standard standard standard and the standard standard postform of the construction of the standard standard standard and the standard standard standard standard standard postform of the standard standard standard standard standard standard standard standard postform of the standard standard standard standard standard standard standard standard standard postform of standard standar

The general-purpose features interacents referred to show do not include the proteil fund senses across goog, which should be included in order to overlow with generally surprised accounting principles. The amount that should be monthful in the research find account surprise research shows.

Governmental Accounting Standards Found Technical Robiting 98-1, <u>Displements about Year 2002 Issues</u>, requires decisiones of version contexts regarding the year 2001 issue to order for framewoid stansautus to be prepared in conformity with research accounting methods.

- any significant amount of resources committed to make computer systems and other distribution equipment year 2000 recordary.
- a growth description of the year 2000 issue, including a dataciption of the stages of work in process or completed an of the and of the reparing period to make computer systems and other divisionle explorement exited its conducting meetings area 2000-conduct, and
- the additional actors of work accountry for making the computer systems and other electronic equipment year 2000 recognized.

Frankles Particle Section Termsh has consisted such disclosures. We do not provide summane due the Yearkin Particle School Based is or will be year 2000 mode, that Panklin Particle Indeed Dearth year 2000 meterhaint of Daris of the summerful is whether on terms, or that particle with which Particle Particl Is our opinion, except for the effects on the general-purpose fermidal statements of the ominions described in the presenting paragraphs, the general-purpose fermidial statements enforced in doces present fairly, in all material response, the family paragraphs, the general-purpose for the first statements of a set of the S0, 2009, and the results of its openations for the ray of the code), as well-well-as first statement and an ensuing invasion.

In accordance with Geogrammi Auditing Dandards, we have also moved our report dated December 31, 1998, on our recordpression of the Parada Parada School Board's internal search over financial reporting and our totat of its remediators with orthin to retriction of litters, resultings, contrast, and must.

One native use performant for the purpose of flowing an options on the general-purpose flowed attainuum of the presented by proposed of additional addition as required by 100 CeV or dynamic proposed of the same to presented by proposed additional addition as required by 100 CeV or dynamic proposed of the large of value A v130, the cover additional additional additional and the same to the same any promoted by the proposed additional additional additional additional and the same to the same any promoted fragments of additional additional additional additional additional additional additional additional additional and the same any promoted fragments of additional additionadditional additionadditional additional additional additio

Marcus Ridringon Housel

MARCUS, ROBINSON AND HASSELL December 21, 1988



FRANKLIN PART	H 3CHCOL H	AND ACCERANT OR	
LUNE ILNE	26.2255	ABC SCALERINGS	AGK8
		VERISMENTAL FUN	
	540	SPECIAL FUS	DERT
	GRUE LAND	SINDLE FUND	SERVICE FLND
ASSETS AND OTHER DERITS			
Ceb	1,920,242	861,510	45,736
Account Receivable/NSF Checks	1,452	1,826	
Due from Prevoil Clearing			
Due from Other Gov's Agencies (Note 4)	282,374	425,774	
Due from Other Funds (Note 4)	603,255	31.69	
Invocation, at Cost Amount multiple in Drite Service Fund			
Amount to be provided for Central Long-Term Obligation			
Amount to to provided for Central Long-Town Utongate TOTAL ASSETS	2,451,822	1,321,154	80,728
10110100010	and the second s	Decklaring	MALCO.
LANKITES AND PLAD FOURT			
LIARLITIES.			
		458,973	
Due to Partoll Clearing	1,414,565	113,827	
Due to Salood Astivity Funds			
Due to Othor Pande (Nose 6)		683,355	
Compensated Alexanders			
Central Obligation Bond (Nate 5)			
TOTAL LIABILITIES	1,484,953	1,176,353	
FUND ROUTY			
Terrel Dahara			
Uwwarved - Undoriveared	1.052.858	144420	
Reserved for Debt Service	1,001,0.0	140,000	45.7%
TOTAL JUND EDUILTY	1.052.858	144.629	46.126
			204.000
TOTAL UABILITIES AND FUND EQUITY	2,457,822	1.321.194	\$5,726

Sor Notes to Financial Statements

ACCOUNT GROUP LONG.TURN DEDT GROUP	REACTARY FUND TIPE PATROLL PUND STUDENT ACTIVITY FUND	TO: 	DUM CHLY
0 0 0 10,000 245,444 225,444	907.117 1.318.962 9 2.007.274	2,980,000 3,229 1,518,662 918,168 665,755 31,654 90,000 	2,688,503 2,848 1,842,122 999,836 350,601 35,429 31,877 _30,822 <u>6,455,879</u>
0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1,854,50 ⁹ 171,227 2,002,774	458,577 1,856,537 171,257 460,755 960,755 964,444 	679,259 1,532,718 1,482,122 194,9% 5550,601 917,968 20,081 3,337,286
0 		1,397,487 46,736 1,294,223 6,807,981	1,856,550 81,054 1,123,584 6,455,820

ERINKLIN FAREN SCHOOL ROAD COMBINED STATEMENT OF REMINIST, EXEMPLIFYING AND CHANGES INTUND MULANCES...ALL CONTROLOGICAL FUND TYPES TASK INDED LINE 26, 1998

	GENERAL FUND	SPECIAL REVENUE FUND	DEDI SERVICEFUND
KEVERIES			
			5.251
			ó
		167,212	
State Sources			
AllOhot	541(121		
Federal Seurces		6383,239	
TOTAL REVENUES	13,044,049	5,151,477	5,251
EXPENDENCES			
Instruction - Repulse Programs	1,083,992		0
Instruction - Special Programs	2,886,218	2,934,265	0
Supporting Services Programs			
Students Instructional Staff	321,535	2,073,668	
Instructional Staff General Administration			
Central Administration	375,409	8,125	305
Indiana Cost			
School Advancemention	852,171 217,192	5,09	
Business Survice Program	217,199		
Pupil Transportation Community Services	1,653,534		
Commently Services Plant Services	1 351 235	444 777	28.244
Drift Service			
Principal			10,000
Interest		5381200	
TOTAL EXPENSIONES	26,685,265	780,89	29,549
EXCESS (DEPICIPACY) OF REMINE	s1		
OVER EXPENDITURES	151.60	(215.726)	04.298

New Nextex to Planetarial Mathematics

6

TOTALS MENORANDEMONEY			
1998	1997		
544,729	544,865		
2,386,217	2,251,838		
63,943	54,811		
17,582	6,357		
369,551	214,112		
167,792	157,234		
13,466,142	12,799,493		
541,121	464,903		
A133.208	.5,022,143		
22,210,777	21,580,696		
8,485,512	8,630,354		
5,480,422	5,255,314		
2,597,199	2,466,378		
650,651	621,734		
363,639	343,713		
44,128	36,322		
952,171	1,033,645		
222,337	243,687		
1,853,534	1,662,947		
662	2,168		
1,824,435	1,556,118		
18,080	18,080		
194,522	(264,491)		

COMBINED STATEMENT OF INJUSD BALANCES		NTURES AND CHAP	663
	GENERAL FLND	SPECIAL MEMERIKE FUND	DERIT SERVICE.FLND
OTHER PERMISSING SOUNCES (USES)			
Transfer from Other Funds Transfer to Other Funds		25,841	
TOTAL OTHER HIMANCING SOURCES (USES)	_09.MD		e
CONTRACTOR OF STREET,	316,762	(179,845)	01,290
FUND BALANCES AT RECEIVING OF YEAR		.324,434.	81,034
PUND BALANCES AT IND OF YEAR	1.072,858.	.144.622	ALTE: U

Soo Noon to Financial Statometers

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TOTALS MEMORANTEMONEY 23,841 33,841 (72,882) (72,880) _____ 104.677 (78.641) 1.125.584 1,524,015

1214223 1219284

PROBLEM PARTY STORE SCHOOL BOARD COMBINED STATISMENT OF SEVENIES, EXPERIENTINGS AND CHARMEDS IN FUND MARKETS AND CHARMEN STATISMENT OF A PARTY CENTRAL LOUIS AND SPECIAL SEVENCE TIMES STATE MEDICAL SEVENCE TIMES STATE MEDICAL SEVENCE TIMES

	9	ENERAL PLN	XARIANCE
REVENUES	REPORT	ACTUAL	ENTAYORABLE
Independ on Investments			
			164,551
State Sources			
Al Oberi			(207,355)
Televal Science			
	70.808	333,434	380.404
TOTAL REVENUES	15,687,200	17 044 045	1331 845
EXPENDITURES			
		41.011	144,4930
	335,633	215,439	(39.259)
Adval Advinishation	949.270	912.171	4.80
Devices Service Programs	218.825	217 199	1.726
Paral Transmission	1.672.358	1 613 324	(14.866)
Community Services	1,875	(62	120
First Services	5 283 527	115.955	02.826
Plant Scivices			
		0	
Principle			
and a state of a	0	0	
TOTAL EXPENDITURES	15,642,159	16,685,785	CL983,1273

New Nation in Personnial Stationersty.

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845	SPECIAL UNLE FUNDS	VARIANT	ы	TOTAL ENGRANDUM	AMANCE VARIANCE
RUSET	ACTUAL	UNEANDRABLE	RING	ACIDIAL	ENVORABLE
227,808 8 13,808 8	228,634 0 15,691 0 9	1,634 0 2,691 0 0	\$08,341 2,858,308 48,308 9,547 203,909	539,478 2,286,217 83,643 17,582 369,351	31,137 156,217 13,043 8,035 164,51
170,608 364,864 8	163,792 364,864 9	(2,806) 0 0	170,600 12,675,900 188,475	167,792 13,666,642 541,121	(2,808) 796,139 (207,359)
4,299,609 5,074,273	4,385,256 5,161,477	_ <u>85,687</u> 97,294	_4,169,608 20,756,475 8,796,897	.4255,530 22,285,535	_386,881 1,438,890
2,554,205	2,394,205	(199,527)	4,873,284 2,150,328 686,338	2,397,195	(246,255)
\$125 44,128 5,296 0 0	8,325 44,328 5,356 0 0	0 0 0 0 0 0	343,758 44,228 949,279 224,977 1,079,258 1,975 1,975	383,334 44,128 932,171 222,357 1,833,562 1,256,722	DR.776 9 (2.981) 1.739 (14.086) 1.213
0 0 2,952,438	444,277 0 3.381,283	(125,669) 0 0 0	1,688,356 0 28,227,663	1,9%,232 0 22,8%,589	(10,994)

PEANLISTANEE ICHOL ROAD COMBRID STATISHER OF ROYANGE, EXPERITURE AND CHANGES INTED BLANCES, AND THOUGH DIARDER AND ACTUAL GENERAL FRID AND PRODUCT, STATISHET FRID TOAL DOUD URL 26, 2018

	GENERALFUND		YARIANCE
	RECORT	ACTUAL	LANCEARLE (UNEANORABLE)
ENCESS (DEPICENCY) OF REVENUES OVER EXPENDITURES	45,944	358,663	208,719
OTHER FINANCING SOLINCES (USES) Transfer Even Other Funds Transfer in Other Funds		a dava.	เวเตอ
TOTAL OTHER FINANCING SOURCES AUSSIO		.09.890	(29,893)
EXCESS OR POLY OF REVENUES OVER EXPENSION REAL AND OTHER SOURCES (USED)	40,044	318,782	268,838
FUND BALANCES AT BEGINNING OF YEAR	235,835		0
FUND BALANCES AT END OF YEAR	194,822	1092,858	208,939

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	SPECIAL REVENUE FUNDS	VARIANCE	ы	TÜTAL INGRANIUM	VARIANCE
BLOCET	ACTUAL	EAVORABLE (UNEAVORABLE)	BLDCET	ACTUAL	EAVORABLE dune avoit adulto
(21,139)	(219,236)	(198,991)	38,889	138,997	111,128
33,880	29,981		33,580	33,811 (22,81)	(22,812)
_35,880.	_20,001		23,880	0	CE1.000
1010	(129,845)	(158,398)	64,927	138,997	79,248
224,411	324,474	0	1,858,559	1,858,550.	0
213,212	144.022	0.85,9980	1,127,229	1.022.087	78.200

SOLIS TO INANCIAL STATISMENTS AUSE 20, 1918

1) SUMMARY OF SIGNIFICANT POLICIES

The Fruidit Petith Federal Week is a surpresent looky oward or default ansister and the second Basics 13.13. The domain basis is a do prover to trans and the same is used to radie to advance of petitistics. The over procession and the same is a domain of the same is a same in the same is a same in the same is a same transmission of the advance is a same in the same is a same in the same is a same in the same is a same in the period advance is a same in the same is a same in the same is a same in the same interest of the same is a same in the same advance advance is a same in the same is a same in the same is a same in the same interest of the same is a same in the same advance advance is a same in the same is a same in the same is a same in the same interest of the same is a same in the same advance advance is a same in the same is a same in the same in the same in the same advance advance is a same in the same is a same in the same is a same in the same in t

Transcall Requiring Tatle - Yee frames of reporting preprints, the 5 blood blood should include a labor, assesse proper, standing approximic, and bande that can windre the concepting sequentiality of the 5 blood Ford. However, the 5 blood field not include the individual active of activity finands which is not in complexee with graverity reported assessmelling principles. Converging respensibility on the part of the 5 blood field and and concentration of the basis of the ability to contra is compared as using blood and blood to activity finands which are also blood and the standing of the ability to contra is compared as using blood anti-special antisequences or the governing based and the source of mathies units investidal to the commonstent and.

End Languing - The second of the Fundais Fachi School fload are separated on the bittle of fload at the second group, only of which is generalized or separate set of which balancing messates that colopital is anoth, labilities, find quipt, revenue, and expendious or expresse, as appropriate. Government recovers are advected to an disconsisteril for its individual floads have any endowed by the set of the second second messates which are provided as the individual floads have any endowed messates by which appending activation are cancellate. The various flaad are grouped, it the frontish assumes in the spectrum in the types provide there there individual and generics in Others.

Governmental Parels

General Fued - The General Fued is the general operating fund of the School Ruand. It is used to account for all fearercial resources everyt from required to be accounted for in another field.

Special Review Funds - The Special Review Funds are used as account for the presents of special reviews sources (other than expendable trans, or major capital projects) that are legally restricted to reproduces for success.

Dobt Survice Funds - The Date Service Funds are used to accumulation of recommander, and the promote of, proved loss-term delts arised at, interest, and related costs.

Fiduciary Funds

School Autivity Predu - The School Activity Funds are used to account for the operation of the individual activity activities. Agrees Pands are postedial in nearer and do not involve measurement or results of operations.

Paperall Pand - The proyed Rand is used to dolutine paperall from one control fand. It is word to exilent paperall from each fixed and dollars a sustants. Lang 2000, Langkings, The intermedian and reporting biointimic applied to the bio-prove likelihor sencetable with the likelihood of the structure of the likelihood of the structure of the likelihood of the structure of the likelihood of the structure of the likelihood of the structure of the likelihood of the structure of the likelihood of the likeliho

Lang-turn liabilities expected to be fromoed from governmental fands are accounted for in account promps, not in the preventential fands. The account group is not a "lived". It is exceeded only with the measurement of framewing includes. It is not involved with researched of the balls of envertime.

Boasses of their speeding weasarswerd from, respectives reception for governmental fand types is likeled as include anomate represented by sore-current kindlifer. Since they do not affect net survest server, such long, term means are net reception as provemental fand type expenditures or fand kindlifer. They are install records at hidden in the second histories are more transmittened.

Basis of According - Basis of accounting rules to their retenues and expenditures are recognized in the accounts and reported in the francial assuments. Busis of serversing rules to the faming of measurements ands, regardless of the measurement flows applied.

All governmental lambs are accessed for using the smallful averagi havin of accounting. Their revenues are transpirate when they because manazable and available at the structure structs. The percent scores store incomsernmenters? The second of the store of the structure or coloring are consumed and are accepted as there are a that time. Anticipand industs of such taxes are rearring as habilities and redevices of revenue when for any resonant and of their video's error contain.

Expenditures are generally recognized under the model food accrual heats of assessming when the related fault fielding is inversed. Exception to this general rule invitedes principal on general languages date which is incommend when down

Bulged and Bulgetare Auronating - Proposed bulgets prepared on a basis consistent with generally surgepted incoming prices (pink) (GAAP), are promoted by the imperiated and price in the incommensement of each finand pere. After public beatings, the proposed bulget, there are income to date and eccusary, is adopted by the Buard. Budgetare amendments are reversed in the same remove.

All appropriations lapse at the end of the fiscal sear-

For the year orded J are 20, 1998, budgets were edupted only for the General F and and the Spacial Recomm Funds. Budgetary information drawn in these financial statements is to originally relepted for the General Fund. Bidgetary information for special research fields toffeets budgets and any amendment likewin as apparent by the general of the individual graves.

Cardiand Cardi Dapitalangia - Carli inclutors seconds in denored deposite, increase toxing diseared deposite, and third deposite. Under state law, the default Based and Opposit Funding in denored deposite, however bearing demond deposite, survey rearbet seconds or time deposite with state basets cognitized andor Lawisiana law and antional basets howing their strength of the is in an anison. Bad (Mitty - Charoliscible remivables are margnised as bad delets when information becomes available which would indicate specificatibility of the particular accelerable.

Encumbranezz - No moundwance accounting is in use.

Integrating - Investories of fred and supplies in the School Lands Fund are salued at cost, as determined by the fitte-in. Sent-use mathed.

Comparing Edua - Companying total data for the prior year has been processed in the accompanying framework interesting in order to provide an understanding of changes in the Frank have the barbor (hower) framework protection and operations. However, wereparticle to C., protection for offer year totality for all pool data have not how processed in each of the matchework since from metasion would notice the statements under complex and difficult to read.

Table Columns and Combined Statisticans: - Organizm - Total software on the construct statements - concretely are environed "revenuences why?" to indicate that they are presented only to facilitate featured analysis. Datas in fusion indicates do not protocal featured particles, traduit of postales, or always in these of postales for excellence with environment of the second present presence. Note that are postales or a state of dataset is not the present present assessing presences. Which is not here comparable on a state of dataset. Interfault indications the not from their in the assessment of the data.

2) CASE

Cash is interfield with these subgraves to give an indextion of the local of risk assumed as gar-risk. Changey 1 included instructions are not or regarding of a submitted with the risk based bong the instrume in the fore Reset Preset: Changey 2 involves university or complexity and include the submitted bong the risk of a gard in the Solid Flanck status. The garding and status are related to the submitted of the first status of the Solid Flanck status are related to status and the submitted based based in status are related as a status of the solid status and a status are as the status and and the status of the status of the status of the solid status are as (Figure 10 in the status status and and the status of the status of the status of the status are as (Figure 10 in the status status and and the status of the status of the status of the status are as (Figure 10 in the status status status and and the status status of the status of the status of the status are as (Figure 10 in the status s

30 ADVALORSM TAXES

Advisions investigation is in enforcedule lies or property as of January L. Taxas are locied on August 1 and are While its trappyort by the August is Oktober. Billed lases we dee by December 33, becoming definatous or January 1 of the following your.

For the year ended June 38, 1998, advaloren apga are as follows

Maintenance & Improvements Tax	
School District Na. 9 Tax for Dole Reissonest	

14 DUE FROM OTHER GOVERNMENTAL AGENCIES

Annuate date Num other governmental agencies at June 39, 1998, constants of 202,354 due from the State of Louisians, Department of Education, and £15,754 from Pederal Agencies for samon appropriations and historicariances.

> CHANCES IN LONG-TERM DEST

The following is a summary of long-term delt transactions of the Franklin Parish School Bowd for the year codul June 20, 1958.

Dobi Retired	

Exody possible at June 34, 1998, are comprised of the following individual insura-

Desciption		Eata	Ownaming

The following is the balance of emigenanted absences parable at June 33, 1958:

Compensated Absences Panable at June 30, 1998 206,464

The sumual requirements to amortise all debts sutatanding as of hore 34, 1998, including interest payments are an Inform

2090	
TOTAL.	18,509

25.023 is available in the Dobt Service Funds to service the sentral obligation bonds.

Internet expense for the year wan 1,208.

(i) INDIVIDUAL PUND INTERSIUND RECEIVABLE AND PAYABLE BALANCES

Such balances of June 20, 1998 years

	Interfund Receivables	Interfund Paralities
General Fund	683,255	Lunuar 0
Special Revenue Funds		
		27.0%
Parish Wede Maintenance Fund		538,854
Title IV Fund		20,171
Tide II Fund		6.122
	683,732	\$23,725

с

D SALES TAX FUND REVENUE USES

The return of Fundam Particle and being of the followed found to keep and collect new separate takes and say those of the followed in the two terms must be used exclusively to respinse and share remement restricted in the following memory restricted in the following memory of the following mem

1% Salar and Uar Tax - RNs of the red proceeds of the tax are to be used for the paparat of classics of character taskers in the public classical and a constants whether if Takalin Tarish. The constrainty XNs of the wet presents are to be used for payment of inferior of other presented employed by the School Hoard and for improvement of the constant of the webs of websites and accounts are backet of Patialin Parish.

10 of PS, bains and Use Tax: a minimum of 15% of the net proceeds of the nan net to be used for the purpose of parchaning and acquiring diamoters tracking supplies and explorement. The remaining tows are to be used for the purpose of remaining acquiring and improving about minimal handline and explorement, and for the purpose of minimature and acquiring expression of the public reference terms.

The reserves and executioner of the sales and wa tasks are included in the contrations of the Gorenti Fund.

4 PENSION COMMITMENTS

School Dated amployees canonity participate in one of two retirement systems, which are described in the following measuration

Is general, productional angiogene (ands as surplete and principal) and hardwore reveloper predictions in the Lansiana Schwarter Datavesed Space (TRO) ("Product"), a simplify-resplayer pilot angiogene informer system (REAP). The pyroof for complexes encourd by the System for for your ended Jane 50, 1998, we 10,245,118 data (REAP) to all angiot from 32,324 dB2.

Membership in rearralizing an a resultion of resplayment beginning on the data couplayed if the coupleyce in mit permanent havin working in least 35 hours per work, not participating in another publicly funded minoritation and under any rises (100 and or of anothermat).

The System is compared of two planes, the "Regular Plan" and "Plan A". Any annulate of the Regular Plan can only provided builds in agr (DB-Fer CS) with restrychour (DS) years of conduction services or a gas acide (OB) and maintenance of two (DS) or some years of conduction services. A searcher of Plan A can ratio provided bothet is age (BB-year) (SS) with restore for (25) years of conduction services or is age along (OB) with maintenan of line (DB) or more years of conduction by two.

Generally, the neurohy neurons of resirvement adivations for any mainter of the Regular Plan or Plan A shall consist of an answare equal to 2 1/2.5 or 3%, respectively, of the member's final compression multiplied by habbe years of excluded arrains. To server, under review conditions as outlined in the staintes, the booldita as limited to straintful arrains.

The Pine provides for deads and attability benefits. Recaffst and anythyser conjulyer obligations to contribute were established by Scare statute.

Tab participatio conducts what the Rapital Plan combiners as amount reput to 16-WG of orch and every methods summing. Tab complexys in the Rapital Plan conducts W of conducts W conducts, Tab participating conjugate and Plan A countribute as associate count to 16-WG of each and every methods more than optiques in Plan. A search tota is the councily conduct. The Regular Plan counciliant to formation to protocol lance (A) (PR), and 24-WG MS, which committed of 16-WG is the Regular Plan counciliant to the participation in Plan. A search with the Regular Plan counciliant in regularisant. For the participation is plan. A search with the Regular Plan counciliant in Regular Plan counciliant. The RA N methods: The regular and the Regular Plan and the Regular Plan counciliant. The RA N contribution requirements for the year anded Jane 30, 1991, and 51, 274, which constrained of 20, 966 from the Board and H-2016 from employees; these contributions represented 16.4% and 9.1% of conceal gapaciti, respectively. The Board's amplique anathenion for the Systems, as provided by state free, or funded by the State of Linearian through waves appropriations, by duberform from head advisories team, and by remintaneous free the School Board.

All other employees, ands as consided personnel and how drivers, participate in the Louisians Schael Engloyees Reterement System (USERS) ("System"), a multiple employee public estimatest system (FIEES). The Howey's particle for catalytopics are used by the System for the year ended Asse 33, 1998 war 5,118,452; the Board's suat period' see 13,224,442.

Membership in rearrditury as a condition of analoguests beginning on the data coupless of the employee in on a 1/2 or most of full kine schedule, one periodyning in sector publicly funded references system and andar ago their 00% of the of employment.

Any momber in slightle for normal relevances after heride has at least thirty (20) years of conductive provide regardless of age, twenty (2nc (25) years of condicable service and is age folly-time (55) at has ten (10) years collable conversion and in age-prior (10).

The System also provides deals and disability benefits. Benefits and analogue temployee addgations to contribute are established by State statute.

Deplayer reministration are catabilised as 6.5% of neurality carrings. Employer reministration may use 5.1% of months carrings. The reministration requirement for the year ended luse 30, 1590 was 120,212, which constants of \$7,253 from the Decord and \$1,041 from ampliquest. This isolatednesses requested \$4,554 and \$200 of \$200 contrast logarith, respervively. The Dearth employer contributions for the System are finded by the State of Decention through mend accordination.

Trend Information Campbulation Required by Tate Ranae Loginian Teachers' References	_2258	1292	
Stotem (Scolar Fias)			
Employer	1.645,813	1.96.93	1 891 836
Employee TOTAL STATUTORILY REQUIRED			766,822
CONTRIBUTION	2.643,435	2.535,926	2,747,618
Louisiana Teachara' Rationana			
Spolore (Plan A)			
Employer	32,5%	33,992	31,879
TOTAL STATUTORILY NEOLISED	18,838		
CONTRACTION	51,274		49,393
Louisiana School Employees'			
Relievent System			
Engliseer	\$7,831	67,308	25,262
Employee TOTAL STATUTORILY REQUIRED			66,743
CONTRACTION	_138,212		142.511

309% of required associations were made for each year

13

Additional information and ten prior bistorical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above for plans.

94 ACCUMULATED UNPAID VACATION AND SICK PAY

All 12 month complexes sum up to 19 days of vacation leave peryoar depending on length of service. Vacation leave in reserven leave.

The School Bourd has the fallowing policy related to sick lotve:

All certified traches and administrative resployance covered and refe. Taskite Retermont Spaces abult for entitled in a minimum of 11 days adverse of prior the benness of prioresoft Honson endowed Honson Fature Such rick lever when not and in my year shall be accumulant to the crudit of the tracher solution. Institution, maintenanci of any tenders, or space linders deality prior in resistances, the Honst Mall per to such spaces, or in binders history, rick lever which has accured to you to handpare accure to could 15 days of host wared risk lance.

The cree of feory privilege, compared is noncollases with the shows policy, in recognized as a convext year sepondary in the generatorisating lands values (uses in subsidy lation or when employees or their beins wir paid far accused four upon relationse or death. The cost of hume peinlage and angularing curvat measures is recorded in the general implicities ediligation accused group.

Sobistical lower way be granted for rest and responsion and for protosional and coharal improvements. Any opphyses with a student survision is contain, adjusted to approach by the Sabod Dhourd, is a suspace of adbatical force after there and a half-years of embrases service or two accessors of adbatical faces after arene or more years of uniformal service. Sabbatical lower bearing are encoded on expenditors in the docatid at which paid.

RD PENDING LITIGATION

Variant location are presently percently against the Frankles Facility Facility for the straway supercoving the Solval Facility and the potential chainst against the Board which are not reversed by the jaconisms will not be in amounts are facility waterial to affect the face-and static straway takes to be the facetors.

11) POST EMPLOYMENT RENIFTES

All half now supplayers of the School Board may at their spice participate in the start's group backband like insurance preparison. Upon estimator the complexes may ranking his for average with the start brander graphile to solve requirement. The School Board's periods of the posteriorment boards for boahb and hill insurance in funded to a BIFORD trace hasin.

During the year coded June 30, 1979, the School Reard reception estimated expanditures for president model and the benefits as follows: Average Number of

	Estimated Pathogents	
Tirshk and Life		

17) FEDERAL GRANTS

The School Found participants in a number of fudurally united gave programs. These programs are indipeted to program complexere and on by the protect, Andre in Priory errar have to been rendoming and an ecouptions or distillyreation of the second second

MARCUS, ROBINSON and HASSELL

ICENTRO PUBLIC ACCOUNTANTS IS OF BOX 487 NO ENVELOPE OFFICE TELEPISONE DOES 455-7558 WESSERIED LOUISANA 71295

Harvey Marcan, CPA John Exhinton, CPA Drule Hassell, CPA AMERICAN INCIDENTS CONTINUE AND INCIDENTS SOCIETY OF LORISONS CONTINUE POINTS ACCOUNTS AND CONTINUE POINTS ACCOUNTS AND

BEFORT ON COMPLIANCE AND ON EXTERNAL CONTROL OVER ENANCIAL REPORTING RASED ON AN AUDIT OF TRANSLAL STATEMENTS PREVENDED IN A CONTRACT WITH CONTROL OF TRANSLASS

To the Board Mambers Franklin Parish School Board Minuchena Louisiana

We have added the financial interaction of the Finaldia Farith School Board, and and for the year acidal Jone 3X 1998, and here itsend our report howare dated Description 21, 1998. We constraint on makin is generalized with promitin accepted nucleus standards applicable to Financial acids consisted in Genergement Auditing Standards, inwed by the Commonline Constraint of the United States.

CONTRACTOR

As port of charling sequencies construct shows bedder the Fundalite Reich School (Dondy riferancia) in assumed in structure and the sequence of the sequence of the sequence sequence of the sequence of the grants, consequence with which could have a close and structure of the sequence of the sequence assumed means. The sequence provides are spin or sequence of the sequence of the sequence of the sequence assumed. The sequence provides are spin or sequence of the sequence required is the sequence of the sequence of the Sequence of the Sequence of the sequence sequence of the Sequence o

Internal Control Over Financial Report inc

In planning and proforming, our analyses on annohead of pupidar hysical hysical founds's sensitive correst correst over framework in planning and proforming on an advected pupidar hysical hysical founds's sensitive correst correst over framework in the sensitive sensitive correst of manufactorynomic gales and analysis of manufactors in the sensitive sensitive in the sensitive sensitive sensitive many sensitive sensitive and an advected proforming of the sensitive in the sensitive sensitive sensitive many sensitive sensitive and an advected proforming of the sensitive Park Monthe Denoty hybrid proforming proforming and a proforming frame and a sensitive Park Monthe Denoty hybrid proforming proforming and proforming framework in the association of the last sensitive Park Monthe Denoty hybrid proforming and proforming and proforming framework in the association of the host sensitive Park Monthe Denoty hybrid proforming and proforming framework in the association of the host sensitive framework and a sensitive . Kyotic the advectory and proforming framework in the association of the framework framework and the advectory framework and the advectory of the

A metral walkern in a continion is which the doing or operation of one or more of the intrust around composant, doing the second This report is intended for the information of management, the School Board, and the Legislative Auditor of Locaisana and Dickus arounding againsts and parts drough waitins. However, this report is a matter of public record and its distribution is not located.

Marcen, Robinson & Houself

Marcas, Robieson and Hanse December 23, 1998

MARCES, ROENSON and HASSELL

CONTREE PUBLIC ADDOMINANTS E.O. BOX 401 702 EVIDANLE DRIVE TELEPHENE OBILAG-7519 WENGERORD, LOUISLANS, 71295

Hamey Marses, CPA John Robinson, CPA Deele Henell, CPA AND BOARD TO AN A STREET OF A

REPORT ON COMPLIANCE WITH RECURRENTS APPLICABLE TO EACH MADE PROCESS AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE MITH OWN CRUCK AND AND INTERNAL COMPLIANCE IN ACCORDANCE MITH

To the Beard Mandors Franklin Parish School Board Wanebore, Louisiano

Compliance

Wy consistent and and of empirison is associations with percently surged a definity and at fact, for standard applicable of the standard of eME (visite eV). A policity a difficult contention and MV (week (Visity assigning), the standard standard eME (visite eV). A policity and standard standard standard standard standard standard empiricable standard standard standard standard standard standard standard Scient Result. Complexes with the substandard standard standard standard standard Scient Result. Complexes with the substandard standard standard standard standard Scient Result. Complexes with the substandard standard standar

In our opinion, the Frank in Parish School Board complied, in all material respects, with the requirements referred to above that are anotecide to each of its major federal prostance for the year model Jose 30, 1998.

Instant Control Over Compliance

The ensugences of the Prach the Paths Educid Dead is responsible for entrabilising and nationating effective instead entral device menginess with responsement of lense, regulations, constraint and parts and paphodole in blocking and part of the practice Our ensuitation affair instanti consult suor complianzo readit net reconversity depine el metario is des instanti camati des single les assistis el seguinoss. A maneta combanto si a subditto in techito te forgina presisto el neu reson de anisenza consult insupenzato de con estato en la relación plane les effet her sida affai sensa sub apachada relacionaria el les regularios, enviente alla quees hidra walla la subditta el subditto el la seguina affai conbien apacita de la subditta de la subditta de la subditta de la subditta el subditto el la subditta de la subditta

This report is intended for the information of managament, the School Board, the Legislative Andhor of Lonistens and faderal avanding agencies and pass-through entities. However, this report is a matter of public second and its distribution in our limited.

Morrers, Ridringer, 7 Amarell

December 21, 1916

FRANKLIN PARISH SCHOOL BOARD SCHEDULE OF PERFAMINATION MAR INDED JUNE 34, 1998

PAM THROUGH GRANTOR PROCRAM TITLE Devi of Eduction	CEDA M-MERE	GRANTID MUMBER	NARD	ENTENDED BE
MAJOR PROGRAMS Taket 12/28 Results	94,010	98-012-21	7-1-97 (c-8-30-98	UNDER
95-97 Carnorar Tab.II., Guide 2000	\$4,913	97.012-21	$7.1.97 \pm 6.00.91$	223,085
Educated Amotion Act Desartment of Anticultural	86.276A	\$23645608-97	$7.1.97 \pm 6.30.59$	994,907
National Lunch Justices II Program	10.555	Terrine and	2.1.0716-0.000	999.811
School Breakfast National Terrakfast	30.553	111106	7-1-97 to 5-30-98	351,824
Cenerodrics	10.555		7-1-97 to 5-30-98	18982
OTHER PEDIERAL ASSISTANCE Tale VI				
97-98 Repulse	\$4,151	28-58-0021-2		23,263
96-97 Canyonar Tale II	14.151	28-97-0821-2	21-07 to 6-30-08	239
97-98 Randar	M-164		71-97 to 6-30-98	26315
56-87 Carryonor Tale IN	M.164	28-97-902141	7-1-97 to: 6-30-98	2,975
12.88 Eccular	83 156	28.45.7121.0	7.1.9T in 6.23.98	27.906
55-57 Cartyong SPECIAL EDUCATION	64,166	28-97-2021-0C0	7-1-97 to 6-33-98	37,825
P1. 94-142	H-822A	98-677-21		168.658
P.L. 94-142	64.172A		7-1-97 to 5-33-98	31,009
91.94.142	84,151	98-CIT3-21	3-1-57 (c) 5-33-58	6,356
YOCATIONAL EDGICATION				
Tide 3 Part 8	84.048		7.1.57 to 6.33.58	53,208
UNITED STATES ARMY ROTE ADULT EDUCATION			3-3-9742-6-38-98	58,491
Basia Program	\$4.003	ARE	3-1-12 43 6-38-88	36,227
IIPA IOTAL	17.246		3-1-97 to 6-38-58	22,158

See Notes to Financial Statements

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TRANKLIN PAREH SCHOOL BOARD NOTES TO THE REHEISCHE OF LOWINGTURES OF PERERAL AWARDS JUNE 20, 1999

NOTE 1 - GENERAL

The accompanying Schedule of Palarial Assuring paraments for activity of all fidarial award programs of the Franklin Paralis Schedul Boren, Wenneberg, La, The Franklin Parabit Schedul Boren (Moord Hut, School Borent) is specing entity in General announces. Forkett awards received dreatly from fideral agencies, as well as forkett awards parasel foreign their comments anciencies. Forkett awards received dreatly from fideral agencies, as well as forkett awards parasel dreages when comments anciencies. In including on the mobility

NOTE 2 - DASIS OF ADCOUNTING

The assumption Schedule of Depandment of Folical Awards is presented using the modified accruit basis of accounting which is described in Nets 1 of the Nets is the Central Physics Financial Statements of the Schedul Road's exemption - correct financial statements.

40TE 3 - RELATIONSH P TO GENERAL PURPOSE FINANCIAL STATIMENTS

Federal events revenues are recorded in the School Board's general eveness financial dataments as follows:

Central Fund	Enderal Services 336,672
Second Revenue Funds	
	4,009,322

OTE 4 - RELATIONSHIP TO FIGERAL FINANCIAL REPORTS

Account reported in the occurrance in additional space with the annual reported in the related fideral features reports moved for sharper, if any, made to reflect anomatic in accordance with generally accepted accounting principle.

SOTE 5 - MAJOR FEDERAL AWARDS

The dollar threshold of \$300,000 was used to distinguish between Type A and Type II fadoral programs. For from lamb that have modeling revenues and state funding, fideral expenditures were determined by deducing matching sectores from 1001 superdistance.

NUTE 6 - NON-CASE PROGRAMS

The commutation received, which are nonzah revision, are valued using prices previded by the United States Department of Azticulture.



FRANKLIN PARSES SCHOOL BOARD SCHEDELE OF FREEMOS AND OUTSTEEDER COSTS 33200 EDBELL INFO. 299				
PART 1 - Summary of the Auditors' Randra				
Emaxial Scatterent Audia 1. The type of andit report issued was qualified.				
 There are reportable conditions required in be disc Comparative General of the United States. 	land by Gevenment Auditing Standards leaved by the			
The reportable conditions disclosed were not core Auditing Standards.	identi a material weakness as defined by the Gevennment			
3. There was an instance of nencompliance consider Standards, to the Dinancial statement.	d material, as defined by the Generamental Auditing			
Audit all'Indexal Assands 4. There were no reportable conditions required in he	doctored by DMB Constar No. A -133.			
5. The type of report the auditor issued on compliant	a for major programs was unqualified.			
 The multi-disclosed no multi-findings which the and/or is required to report under CMM Caratar No.A-133, Sozian 510(a). 				
7. The major folicial programs are:				
CTDA PN.818 Tale I Guan to CFDA PN.215A Tale II NLICI	Local Diseation Agencies Sixton			
Closure (as defined by OMD Circular No. A-113	Nuvisional Compliance Supplement)			
CFDA #10.553 Solved Resultar CFDA #10.555 National School	(Pogram Lunch Program			
 The dollar threshold and to distinguish hereina 7 A-333, Section .533 (b) was \$340,800. 	Type A and Type II programs as described in OMIII Classitar Ma			
9. The and/ice does qualify as a low-cisk and/ice unit	or OMD Carolar No. A-133, Section. 538.			
PART II - Pinding schedulos the fleancial assuments which is required to be reported in securdance with Generally Assepted Concentration Additing Standards:				
Finling Selevence # and Title:	Insurplicit Accounting for General			
20.513 (A) segarding an implementation of accounting 1 School Board have a complete accounting for accent for	by completed their requirements with the provisions of R.S. for general fixed enrols. Cannot requirements are that the coll sums. They cannotly have the annual sugged and loga are greethers that meets to be addressed as quickly as pecific.			
	24			

IRANKLIN PAREN SCHOOL BOARD CHEDALE OF FINDINGS AND QUESTIONED COSTS YEAR DIVIDED JUNE 30, 1998

Excentencedation: The School Duard should assign the resultd mappower to complete the requirement reporting food methy.

Management's Connecting Action Plan

Corrective Action Planned: Management is in the process of attaching estimated values to the fixed assess along with completing the tagging of the remaining untagged fixed assets.

Person responsible for corrective action place Wayne Smith, Dational Manager Frankles Paralle School Doord 2020 Yunite Read Wannborn, La 71255 Thindroor (1976) 455-4885

Antiainstead controlet any date: Daring the year model December 31, 2099.

Ending Relations & and Table 58-2

Large Unformable Variances Among Dedezad Itans

Candidate: The Franklin Parcial School Board has not fully completed their experiences with providings of R.S. 29:330 regarding badgetary authority and coarsel. Current requirements are than the School Board may within 9% of its badgeted to actual expenditures. The School Board did was require the badget datase the year.

Eccountradiation: Foriget to net aid expenditions should be energiated during the year and the badget should be another if accounts.

Management's Connective Action Plan-

Consister Asian Plassed Management will enroller helpst in asian comparisons and will present in the School Doord, hodget amendments whenever associable cost eventure occur. Management does not expect a transaurement of the fundies.

Foron reported to connecting action plan Wayne Smith, Basicon Manager Fondan Perlok School Stord 3283 Praine Road Wannbern, La 71293 Telebourg (20) 14:05-0496

Anticipated completion date. Doring the convert fineal sear-



GENERAL FUND

To arrange for resources inditionally associated with governments which are not required to be arranged for in another fund.

See Notes to Financial Statements

FRANKLIN PARISH SCHOOL BOARD GENERAL FLIDD BALANGE SPHETS JUNE 20, 1978 AND 1971

	1258	2097
ASSETS		
Cash Account Received-NSF Checks Due from Other Forch Againster Due from Other Funds	1,530,342 1,453 282,354 60,755	1,279,392 2,807 297,863
TOTAL ASSETS	2,837,822	2.127,442
LIABLUTES AND TUND DALARCE		
LIABLITES		
Sularius Payablo-To Payroll Fund Due To Other Funds	1,404,965	1,399,553 2416
TOTAL LIABILITIES	1,404,965	1,099,871
PENDINALANCE		
Unconvod - Underignated	1,852,858	_226.034
TOTAL PUND BALANCE	1.852,858	234,026
TOTAL UARLITES AND FUND RALANCE	2,457,823	2,127,647

Soc Nature to Pinanoial Statements

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FRANKLIN PARTIN SCHOOL BOARD CENERAL PLND

CENERAL FIND STATISMENT OF ATTACKS AND ADDRESS IN PENDERALISMENT OF A PASS AND ACTUAL TEAS DISCO JANESS, 599 WITH COMPARATOR ACTUAL ADDRESS ADDRESS ADDRESS ADDRESS

	DEDGET	actual	EANORABLE (UNIANDRABLE)
SEMINURS.			
Particle Sciences			
Parish Sources Adustration Verse	201.341	333.844	29,509
Advalueers Tanze Sales Tan	291,941	3 286 257	29,503
Statistics incomposes	2500000	46.157	10151
	35,000	45,352	8,011
Rests, Leases, Boyaltics All Other	9,547	17,582	
All Oller State Searce			164,551
State Public School Repulsivation All Diloc	12,311,899 246.426	23,006,929	299,129
All Other Extent Saurces			
Foderal Sectors			100.414
TOTAL REVENUES	13,892,283	17,844,049	1,391,846
EXPENDITURES			
Instruction Render Transmo	8,206,097	8.655.911	(182.815)
Instruction-Special Programme	2,279,579	2,886,218	
Students			
			0.800
Papil Tomporation			
		1351955	
TOTAL EXPERIMENTARIES	15,642,299	35,685,385	CL943,4273
EXCESS (DEFICIENCY) OF REVENJES. OVER EXPENDENCES.	12.344	198.661	348.711



EMAKLIN MATERI SUDOL BOARD GENERAL PIND STATEMENT OF LINE SUDOL BOARD THAT AND DEFINIT OF AN ADDRESS AND ACTUAL THAT DEFINIT AND ADDRESS AND ACTUAL THAT DEFINIT AND ADDRESS AND ACTUAL THAT DEFINIT ACTUAL ADDRESS AND ACTUAL

		VARIANCE	
	BLDGET	ACTUAL	EAVORABLE (UNEAVORABLE)
OTHER FENANCING SQURCES (USES)			
Transfer From Other Funds Transfer to Other Funds	0	0	0,000
TOTAL OTHER PINANCING SOURCES (USES)	0	,(22,851)	(22,851)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPERIENTABLE AND OTHER EQUILES (USES)	43,944	316,782	24,838
FUND BALANCES AT BEGINNING OF YEAR	234,036	734.026	R.
FUND BALANCES AT IND OF YEAR	264,020	1.852,858.	268.031

See Notes to Financial Statements



SPECIAL REVENUE FUND

2023 Title 1 - to necesset the federal facels for Title 1 of the Education Consolidation Representation Aut (ECDA) allocated and administrated by the state.

ICIA Take VI - to account for fisheral fields for Tale VI of the Education Consolidation Improvement Act (ECIA) allocated and administrated by the state.

IESA Tide II - so account for federal funds for Title II of the Education for Economic Security Act (EESA) allowind and administrated by the state.

Parish Wele Maintenance - in accurate for 3.00 Mills preparing tax proceeds dedicated to maintenance of school property.

Tide TV Fund - to account for Enderal fands for Drug Prez Schools and Cammunities allocated and administered by the state.

School Lunch Fund - to account for the provisions of namin to school children. All activities recentary to provide such results are serviced for in this fund including, but not limited to, administration, operation and mointenance.

Ward 9 Maintenance Pund - in account for property ins proceeds dedicated in maintenance of Ward 9 school property.

Collect Prior an Interpretation of the association for Endered funds for many and provident to Collect.

Wendow Upper Program Inprovement Fund - to assess for fishest fault for program improvement to Wendow Upper Elementary.

Ward 8 Maintenance Fund - to account for property tax proceeds dedicated to maintenance of Ward 8 school property

NLEC LEWIN - to account for federal funds for NLEC LEWIN allocated and administrated by the state.

Classroom Based Technology - to account for state funds for the Classroom Based Technology Gram.

K-3 Reading and Mash Initiative - to account for state funds for the K-3 Reading and Mash Initiative Grant.

Technology and Literatey Challenge Fund - to account for state funds for the Technology and Literatey Challenge Fund Grant.

See Notes to Tenoreial Stationents

PRANCLIN PARENT SCHOOL BOARD STRUCAL MENTER, REALING COMMUNICAL MENTER INNESS, 2005 WITH COMPARATIVE TO FAILS FOR TIME 20, 2007

A53213	MANTENANCE	IIIMI JUMP	TITLE M
Cash Due From Other Gor't Ageneien Due From Other Funds Accounts Remainsble Inventories, As Crost	N.278 0 0 0	35,883 96,512 1,686	1,982 630 0 0
TOTAL ASSETS		125,871	18,512
LIAINUTIES AND FUNDING ANCE			
LIADELITIES			
Account Papable Date to Payroll Closeing Date to Other Funds	0 D .538,854.	102,775 0 .27,096	0 0 18,512
TOTAL LIADRATES	538,854	129,071	18,512
FUNDBALANCE			
Unreerved-Underlighted	\$92,570		0
TOTAL FUND BALANCE	(862,576)		
TOTAL LIABELITIES & FUND BALANC	15,228	129,871	10.512

See Notes to Financial Statements.

WARD 2 MAR. FUND		TILLE N _FLND	LUNCU PUND	WARDS MARCFURD	NUSC.	CLASSROOM BASED TECHNOLOGY
93,680 0 0 0	4,999 34,886 0 0	28,115 3,375 1 130 	684,825 0 0 0 11454	4/14 0 0	5,377 292,991 0 0	1,809 0 0 0
23,890	20,725	<u>11,656</u>	68,49	4.554	257,928	1.812
0	2,046	12,455		D	257,928	1,809
0	11,627	21,171	\$5,719	0	0	
0	10,790	33,626	\$1,719	0	257,928	1,819
55,892	0		542,751	4.564	0	0
55,893	0	0	592,761	5.564	0	
51,893	19,795	22,626	535,480	4.564	253,928	3,882

r

HAANLIN PARKH SCHOOL BOARD SPECIAL REVENUE FLINGS OMMERSING RALANCE SHEET ENC.38, 1998 WITH COMPARATIVE TO FAST FOR EVALUATION

	AND MATH	TECHNOLOG LITERACY CRALLENGE FI	101	ALS
Cash Dee Prove Other Gorth Agomins Das Facts Other Fands Account Receivable Investminis, ALCON	34,193 52,574 0 0	7,634 9 0	861,010 421,294 1,025 	902,626 300,773 2,656 841 33,429
TOTAL ASSETS	82,767	7,674	1.321.158	1,640,985
LIMBLITIES AND FUND BALANCE				
LIABLUTES				
Account Payable Due to Provell Clearing Due to Other Funds	81,295 3,472 9	965 1,809	458,577 133,827 663,333	675,299 91,167 568,285
TOTAL LIABILITIES	\$2,267	7,674	1,176,553	1335411
FINDRALANCE				
Caravarval-Undorignated			144,629	
TOTAL FUND BALANCE		0	144.622	
TOTAL LIABILITIES & FUND BAL	ANCE #2,353	2,624	1,221,184	1,643,083

See Notes to Pinancial Statements

TRANSLEM PARES IN TROLE DOLED SERVICE STATUSE IN TROLE DOLED COMBINING STATUSED OF ATTAXICS, DEPARTURES AND DESIGN DETABLISHED MITH COMPARATION FOR THAM INTER DESIGN, 1987 MITH COMPARATION ATTAXISTICS OF THAM INTER DESIGN, 1987

	PARISH WIDE MAINTENANCE FUND	TITLEI JUND	TILLS M
REVENUES			
fatoot in involvenia	1925		
State Sources			
State Public School Equal	0		
Federal Scores			
TOTAL REVENUES.	218,262	1,541,286	25,483
EXENDITURES			
Instruction-Special Programs	0	1,148,978	
Statesh		17,533	
Coveral Administration			
Central Administration		8,125	
Indirect Costs		22,112	448
Plant Services	321.077	182318	
TOTAL EXPENDITURES	221,872	1541286	25,483
EXCESS/DEPCEINCY/OF REVENUES			
OVIN EXPENDITURES	0.00.5151	0	0

See Notes to Financial Statements

SCARD-2 MAIN-FUND	EFUND	TITLE IV FUND.	LUNCH 	MARD 8 MAN FLND	NLEE.	ELASSADOM BASED INCINCLOUY
15,797 0 0	0000	0 0 0	0 13,756 167,752	0 0	0 0 0	0 0 0
0	0 22,301	0 64.925	364,064		0 864.967	0
10,707	29,381	94,555	1,942,989	-0	964,967	161,015
	28,786	63,791	0	0	\$45,859	167,975
	0	8	2,858,127 0	0	1	1
-	515 0	1,145	0	0	19,908	1
-6.209 -6.209	23,341	0 54,335	2,854,127	_2,190 2,190	-994,962	157,875
13,997	0		0.1581.0	(7,199)		

WINCOMPARATIVE ACTUAL ANOUNTS FOR TEAM ENDED ONE ACTIVE

	AND MATH	LUTERACY	19	ITALS
	INTIATIVE	CHALLENGE PLND	1998	1992
REVENUES				
Particle Sciences				
Advaloeses Taxes	0	0	228,634	233,557
Internet in Investments	Ð	0	15,681	16,058
Callastons	0		167,792	167,254
State Sources				
State Public School Equal.	0	0	364,064	227,161
Fodural Seurces				
Foderal Sources	205,194	23.4%	4,385,296	4,613,987
TOTAL REVENUES	103,154	28,436	3,361,477	5,432,397
INFINITURIS				
Instruction-Special Programs	365,194	29,436	2,594,285	2,888,686
	0	0	305,530	204,613
Central Administration	0	0	8,125	1,800
Indexet Conta		0	44,128	36,372
Business Service Programs			5,058	4,602
TOTAL EXPENSIONERS	165,294	25,475	5,351,200.	3,710,333
EXCESS (DEFICIENCY) OF REVENUE	s			
OVER EXPENSION RES	· ·		(215.724)	(278,513)

New Notes to Financial Materials.

PRAVALIN PARISH SCHOOL BOARD TRANSLESS PARTING TO AND TRANSLESS TO AND TRANSPORT OF AND TRANSPORT OF AND TRANSPORT

YEAR DISED JUNE 34, 1998

	PARISH SIDE MANTENANCE FUND	HILES RAND	RIND.
OTHER PERMITING SOURCES (USES)			
Transfer from other Punds			0
TOTAL OTHER FINANCING SOLECES (LSES)	k	0	0
EXCESS (METCLINCY) OF BUILDINGS UNIX EXPERIMENTARIES AND OTHER SOLRCES & SEED	(116,315)	0	0
FUND BALANCES AT REGINNING OF YEAR	0.9(261)	2	2
FUND BALANCES AT IND OF YEAR	(402,550)	2	2

MARD 2 MAIN FUND	LIND.	TILLS IN	LUNCH TUND	WARD1 MAIN. JUND	NLIC LEADS	ICLASSINGM BASED JELHSOLOGY
9	2		29.891			
0	2			2	1	1
13,597			(73,977)	(7,190)		
45,283		8	635,628.	11,254	8	8
55,892	1	8	542,261	.4.254	8	8

PAINTLE FARES SCIPCIL BOARD SECTI AND AND AND AND AND AND AND AND COMPANY DATABASE COMPANY AND COMPANY AND AND AND AND AND AND AND AND AND AND AND AND AND AND AND AND AND AND AND						
	K-J READESD AND MATH		IG	141.5		
	INTRATISE.	CHALLINGETUND	_ 1258	2097		
OTHER PRANCING SOURCES (USES)						
Transfer from other Panda		2		.25.811		
TOTAL OTHER FINANCING SCHREEK JUSIN	4	4		.25.ML		
EXCESSION PREMIUM						
OVER EXPENDITURES AND OTHER SOLRCES (LSES)			(175,845)	(218,632)		
PUND BALANCES AT REUNINESS OF YEAR	1		224,474	243,205		
FUSD BALANCES AT END OF YEAR	1	1	144,629	224,414		

See Notes to Financial Statements

PRAME IN PARTY SCHOOL BOARD PARTY WITH MAINTENANCE REND BALANCE SHEETS JUNE 20, 2001 AND 1992

	1998	1997
ASSE3		
Cash		
TOTAL ABSETS	<u>N.218</u>	N.951
LIABELITIES AND PLIND IMLANCE		
LANUTIES		
Decis Decisil Charles Decis Ober Fuels	. 138,054	MARE
TOTAL LIABLITUS	538,854	388,854
EURIDALANCE		
Unrerved-Dedesignated	(8(2,556)	032,2510
TOTAL PUNCHALANCE	(#02,5552	012,250
TOTAL LIABELITIES AND JUND INVANCE	36,278	

See Notes to Financial Statements

TRANSLIN CAREEJ GUICOL IGUADO ENTERINARE AMERICANONE LARO STATUMENT OF EXTENSIS, EXPERICUESES AND CHANGES IN FROMATION: A NUMBER FOR ANEL AND ACTIMA WALESDEED AND TRANSLIN, IN 188 MILLOWARD TRANSLIN, IN 188 MILLOWARD TRANSLIN, IN 188

10/13/15	autoser ¹	228 ACTUAL	YARIANCE EANDRABLE (LINEANDRABLE)	1992 ACTUAL
Pasish Sources Advalorum Taxan Internet In Reventionalis Collactions	227,000 0 0	288,833 1,925 £	(18,163) 1,925 	196,6N 1,573 50
TOTAL REVENUES	227,080	210,763	(36,230)	208,247
EXPENSIONS Plan Service TOTAL EXPENSION	<u>208.599</u> 208.592	<u>321,077</u> 321,071	1112,4790	288.682 298.682
EXCESS ON PROTENCY: OF REVENUES OVER EXCENSION, 2023	16,401	(110,215)	(126,716)	(90,445)
OTHER FINANCING SOLINCES AUSSI Transfe from Odar Funds TOTAL OTHER FINANCING SOLRCIS (USES)	0	0	0	0
EXCESS ON FICTION OF REVENUE OVER EXPENSIONS AND OTHER SOURCES (USE	5) II.4H	(110,215)	028,710	(80,445)
FUND INALANCES AT INCOMING OF YEAR	(252,351)	1352,350	2	Q70,8169
FUNDBALANCES AT END OF YEAR	(223,893)	1962,550	0.28,7163	(212,151)

See Meters to Financial Statements

TRANKLIN PARENI SCHOOL DOARD TITLEI PLND DALANCE SIRETIS EINEM LINE AND PHY

	1997	1926
A55123		
Cash Dae Prom Other Gort Agonaios Dae From Other Fands	31,860 96,512 055	114,721 214,112 2,835
TOTAL ASSITS	129,871	211,247
LIABUTIES AND FUND BALANCE		
LIANUTINS		
Accounts Payable Date to Other Funds	182,779	236,248 35,801
TOTAL LIABILITIES	129,871	311,245

See Nates to Financial Statements

FRANKLES PARTIEL SCHOOL DOWED

AND ALLE PARKER & DOUBLE AND THE FORM

	1928 BLIDGET	ACTUAL	VARIANCE EAVORABLE (UNEAVORABLE)	ACTUAL
BEVENUES				
Pedrod Scarces	1,511,285	1,511,285	2	1,514,622
TOTAL SEMENLES	1,341,285	1,341,285		1,314,329
EXPENDITURES				
Instruction-Aprelal Programs Supporting Services Programs	1,140,058	1,198,898		1,140,514
	17,533	17,533		27,135
Instructional Staff	299,518	299,618		294,513
Control Administration				
Gazeral Administration	8,125	8,125		7,800
Indexet Cent	22,112	22,112		10,795
Business Service Programs	5,199	5,158		4,602
Plant Services	_122,412	-125,812	1	127,892
TOTAL EXPENDITURES	1,541,285	1.541.295	2	1.514,622
ENCESS-DEEX RING Y: OF REATING & S CAMPLE APPROXIMENTS				
FUND BALANCES AT RECENSING OF YEAR	1			
FUND BALANCES AT END OF YEAR			:	

IRANKLIN PARISH SCHOOL DOARD TITLE VLEUND BALANCE SPEETS UNK JR. 1998 AND 1997

	1255	2257
ASSETS		
Cash Dae Trom Other Gav's Agreeire	5,902 610	#1
TOTAL ASSETS	10,212	12
LIAMUTUES AND FUND RALANCE		
LINDILITIES		
Account Psychia Date to Other Family Date to Psychi Charing	10,512	0 42 13
10TAL LIAMLITIES	10,512	47
FUND RALANCE		
Unsurved-Undergrand		-
TOTAL PUND BALANCE	0	-
TOTAL LIANLINES AND FUNDBALANCES	12,512	42

See Notes to Pinancial Statemonis

	2258		XARIANCE		
ALMINERS.	RADGET	ACTUAL	EANORABLE GINEAVORABLE	1952 ACTUAL	
Fadaral Sources	25,483	25,483	2	24,225	
TOTAL REVENUES	25,483	25,493		24,235	
DEPENDITURES .					
Instruction-Special Programs General Administration	25,005	25,035		23,884	
Indiana Cost			2	351	
TOTAL EXPENSIONES	25,483	21,452		24,225	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSION AND A	0	0	0	0	
FUNDBALANCES AT RECEIVING OF Y	£48	9	9	0	
FUND BALANCES AT IND OF YEAR	2		1	2	

See Needs to Financial Statuments

FRANKLIN PARSH SCHOOL BOARD WARD & MAINTENANCE WIND

- 8,	INE 30, 1998 AND 1997	

	.1928.	.1997.
ASSETS		
Cali	53,890	45,282
TOTAL ASSETS	54,880	\$5252
LIABLITIES AND PUND BALANCE		
LIABILITIES	0	
EUSDIMANCE		
Uwererved/Undorperind	23,880	45,282
TOTAL PLISD BALANCE	55,580	45,253
TOTAL LIABILITIES AND FUNDBALANCE	55,592	45,252

See None to Financial Supposement

PARTICLE PARTIES CLUCK, BOARD SARD STATEMENT AND ADDITIONAL PROPERTY AND ADDITIONAL PROPERTY AND ADDITIONAL PROPERTY AND ADDITIONAL PARTIES AND ADDITIONAL PROPERTY AND ADDITIONAL PARTIES AND ADDITIONAL PART

	12	IS .	VARIANCE		
REVENUES	MINGET	ACTUAL	EAVORABLE ENEAVORABLE	ACTUML	
Advaloum Tara		12,222	22,727.	23,264	
TOTAL REVENUES		29,797	19,797	19,364	
EXPENDETLINES					
Flat lowing	t	5,220	95,2090	.2,579	
TOTAL EXPENDETURES	2	.6.289	25,2933	.2.578	
EXCESSION PICTURES OVER EXPENSION OF REVENUES		13,997	13,597	15,714	
OTHER FINANCING SQUEETS (USES)					
Transfer Item Other Pumb		0	0	0	
TOTAL OTHER FINANCISG SOURCES (USES)	0	9		0	
EXCESS DEFICIENCY: OF REVENUES OVER EXPENSIVE REVENUES SCHILLS ASSESS	0	13,997	13,997	16,794	
FUND BALANCES AT BEEDWING. OF YEAR	56,283	56,283	1	23,582	
FUND BALANCES AT END OF YEAR	26,283	59,892	13,997	25,283	

See Notes to Financial Statements

IRANKUN PAREH SCHOOL DOARD TITLEHPUND BALANCE SHEETS EDE DU 1996 AND 1991

	1358	2291
ASSITS		
Cash Dae From Other Oor's Agomies	4,909 14,855	2 11.816
TUTAL ASSETS	19,210	1188
LIABELITES AND FUND DALANCE		
LIANLEUS		
Account Papable Date to Other Fands Date to Payroll Coaring	2,845 6,332 11,622	11,647
TOTAL LIABULTES	19,795	11.818

See Neizy to Pinanoial Statements

TRAINCON-DATESI SCIECC, ROARD STATUSENT OF RAVEWISE, DOTESTICATORES AND CHANGES IN THE RAVEWISE, DOTESTICATORES AND CHANGES IN THE RAVEWISE OF DATE STATUS AND AND THE STATUS TRAILED AND AND AND AND THE STATUS AND AND AND AND AND WITH COMPARENTLY ACTUAL AND/INTE OFFICE AND AND AND AND AND

	2298		2255	
121101.03	RIDGET	ACTUAL	EAVORABLE GINEAVORABLE	ACTUAL
Federal Services	23,381	23,311	2	31,641
TOTAL REMINLES	29,304	29,301		31,441
EXPENDITURES				
Instruction-Special Program General Advantation	28,795	28,795		30,965
Jackiese Cost	515	515	1	_455
TOTAL EXPENDITURES	25,351	25,85	1	21,91
EXCERNISERED OF REVENUES OVER LOOPENDITURES	0			0
PLND BALANCES AT BEGINNING OF YEAR				
FUNDBALANCES AT END-OF YEAR	2		1	2

See Noirs to Financial Statements

HANNER PAREN SCHOOL SCARD HILLE IV RAND BALANCE SPRETS ENCAL 1998 AND 1997

ASSATS		
Cesh Dus From Other Gov't Agoneies Accounts Receivable	28,118 5,278 128	.543 16,419 0
TOTAL ASSETS	23,625	17,911
LIABLITES AND FUNDBALANCE		
LABUTES		
Accounts Payable Due to Other Funds	12,455 21,373	13,433
TOTAL LIAMETTIS	21,678	17,011

See Nation to Financial Stationent.

	BUDGET	101 ACTUAL	NARIANCE EANORABLE (UNEAVORABLE)	ACTUAL
BEVENUES				
Federal Saurcos	65.826	64,925	2	65,764
TOTAL REVENUES.	64,905	64,936		45,264
EXPENDETURES				
Instruction-Special Program Deserval Administration	60,781	63,291		6011
Indust Cost	1.145	_1145	2	953
TOTAL EXPENDITURES	64.935	54,925	1	65,04
EXCERT OFFICIENCYL OF REVENUES OVER EXPENSIONES	0	0		
FUND BALANCES AT DECEMBING OF YEAR		0		0
FUND BALANCES AT IND OF YEAR				0

See Nates to Financial Statements

PLANKLIN PARENI SCHOOL BOARD SCHOOL LLINCHFUND DALANCE SHEETS AUSE 3C. DIWAND 1997

	1998	
ASSETS		
Cash Inventorio, at cost	684,825 _21,854	674,636 _33,622
TUTAL ASSETS	636,833	225,551
LIAIMLITES AND FLIND BALANCE		
LANDING		
Due to Feyroll Clearing	95,719	23,157
TOTAL LIABELITIES	\$3,319	91,167
BUND BALANCE		
Unversed-Underignated	542,261	628,558
TOTAL FUND BALANCE	542,351	618,658
TOTAL LEARLITES AND FUND BALANCE	636,458	779,565

See Nates to Pinancial Statements

	2298			
REVENUES	NUDGET	ACTUAL	EAVORABLE SUNPAVORABLED	1992 ACTUM
Parish Science				
Internet on Internet million	13.000	13.265	366	14.055
Collections	178,680	357,792	(2.896)	157,154
State Sources				
State Public School				
Equilisation	364,064	354,064		397,164
Federal Scores				
Tedoul Sources	1212080	1,226,692	85,647	1.141.62
TOTAL REVENUES	1351,964	1,942,309	13,648	1,930,897
EXPENDED BYS				
Statore	1.898.200	2,658,127	(159:327)	2.131.405
TOTAL ENTENDED BES	1,828,209.	2,058,122	(155:322)	2.131,425.
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXAMPLE THE STATES	(23.536)	015839	(26.292)	010-529
UNIX INFINITIONIA	(1)(1)(1)	0.000	(16,00)	100,559
OTHER FINANCING SOURCES (USES)				
Transfer from Other Funds	29,893	29,881	1	22.881
TOTAL OTHER FINANCING				
SOURCES.(USES)	22,888			23,881
EXCESSION PROPERTY OF MEMORY OF				
EXCESS IDEPTC ENCYLOP REVENUES OF EXPENDITURES AND OTHER SOLRCEN II.		(75.977)	(26.281)	
EXTERNAL AND AND DURK SULKIES IL	344 944	103,9975	(26,280)	(170,545)
FUNDING ANOTA AT RECEMEND OF YOUR		678.628	0	
Technological and a second sec	A			
FUNDINLANCES AT END OF YEAR	_665_M2	_342,261	(26,25.0	

See Nexus to Financial Statements

PRAVAL IN PARTIES ACTION BOARD MARD STANFT TO ANTE FLIND BALANCE SHEETS 2015 20, 2019 AND 1957

A53223	,1398.,	.1997.
Cesh	6,214	11,224
TOTAL ASSETS	6,256	11,254
LIABUTES AND FUNDIALASCE		
LIAMUTES		
EINDBALANCE		
Universited Vecksignated	5.565	11,254
TOTAL BAD BALANCE	5.554	11.154
TOTAL LIABLITIES AND FUND BALANCE	5.555	11,254

See Notes To Financial Statements

TRADILIC SAME SCIENCE DANE MADE AND MADE MADE SCIENCE DING STATIMENT OF MADE AND COMPACT DING DING BALANCE. DETERT AND AND ACTUAL DING DANA AND AND AND AND ACTUAL DING COMPACT DING DANE AND ACTUAL DING COMPACT DING DANE AND ACTUAL DANE AN

		2998	VARIANCE		
	NURSET	ACTUME	EXVORABLE (UNEAVORABLE)	ACTUM:	
REVENUES Advalueum Taxes		0		12,912	
TOTAL REVENUES	0	0		13,902	
EXPENDITURES Plan Service			(7.193)	18,134	
TOTAL ENPENDITURES		.1,192	CL1920	35,334	
EXCESS (DEPCHINCY) OF ADVINUES OVER EXPENSION AND		(7,190)	0.19%	0.149	
FUNDBALANCES AT BRUINNING OF YEAR	11,254	11234		15,513.	
FUND BALANCES AT END OF YEAR	11.254	.4264	\$2,1392	11,254	

Sup None to Financial Statuments

FRANKLIN PARESH SCHOOL BOARD NLEC LEARINFLIND BALLANCE SHEETS EINE 24. 1998 AND 1997

ASSETS Cash Assessant Reselvable Dar Prop. Olar Generation Agencies	1298 5,377 252,551	_1997. 28,344 841 862,388
TOTAL ASSETS	237,528	655,603
LIABUTIES AND FUND DALARCE		
LAMUTTES Annumb Physike Due to Other Funds	257,628	433,091 _\$2,278
TOTAL LIABLURS	297,928	455,465
EIND BALANCE Unserved - Unteriprint	0	
107ALFLND:BALANCE	0	
10TAL LIABUTTIS AND FUND BALANCE	227,528	575,412

Soo None to Financial Statomore

TRANSLED FOR A DATE OF STOCK, DOWNED STATUSENT OF BUTCHING TO AN ADDRESS IN FURNEL OF STOCKNED, DOWNED, THE AND CHANGES IN FURNEL ADDRESS, DATE OF AN ADDRESS AND ACTUAL WAR DATED ADDRESS, DATE AND ADDRESS AND ACTUAL WAR DATED ADDRESS, DATE AND ADDRESS AND ACTUAL MATCHING ADDRESS AND ACTUAL ADDRESS AND ACTUAL

		XARIANCE INTR FAVORABLE			
NOTMES.	ECDORT	ACTUAL	(LINEASYOPARLE)	ACTUAL	
Federal Sources	264,967	264,967	2	1997640	
TOTAL REVENUE	964,967	964,967	0	1,61,811	
EXPENDENCES Instruction - Special Program Descent Administration	945,059	\$45,099	0	1,625,023	
Indiroz Coro	_22,598	.18.98	2	15.818	
TOTAL EXPENSIONES	264,957	\$64,967	2	1,643,841	
ENCESS-DEDICIENCYLOF-REVENUES. OVER EXPENSIOL/REA	0	0	0	Ð	
PUND BALANCE AT UNCESSING OF YEAR		0	0	0	
FUND DALANCE AT 515D OF YEAR			2	0	

See Maters To Piecewist Nationarchy

PRANKLEN PARKER SCHOOL BOARD CLASSROOM INSED TEXTINGLOGY BALANCE SHEETS LINE 24, 278 AND 1977

ASSETS		1212
	0	
Date From Other Covernment Agencies	1,882	
TOTAL ASSETS	1,882	ŝ
LIABLITIES AND PUSID BALANCE		
LIADILITIES		
Azzonata Payohia	1,889	
Due to Prycoll Cloning	0	
TOTAL LIANUTIES	1,889	
PUND BALANCE		
Unrunned - Undarignmed		
TOTAL FLIND BALANCE		
TOTAL LIABILITIES AND FUND BALANCE	- 9	8

San None to Financial Statements

TRANSLIN-PARENDENCEL BOARD CLASSOCIE BATERICISCUOSY STATEMENT CE EXTERNES. EXPERIENTERES AND CHARGES IN FLOR BLANCE. ENDERT GAAR RASED AND CHARGES IN FLOR BLANCE. ENDERT GAAR RASED AND CHARGES YUNG CHARGE ATTENDET DURING THE STATE WING CHARGE ATTENDET DURING AND THE STATE WING CHARGE ATTENDET DURING AND THE STATE WING CHARGE ATTENDET DURING AND THE STATE

		REDGIT ACTUAL		YARIANCE EAVORABLE GNEAVORABLE	2012 ACTUM
	REVENUES Federal Sources	157,975	167,876	8	1
	TOTAL REVENUE	167,976	167,976	D	
	ECONDITIONS Instantion - Special Program	167,876	167,5%	0	
	TOTAL EXPENDITURES	167,876	167,976	2	
	ENCLOSE DEFICIENCY: OF REVENUES. OVER EXPENDITURES			0	
	PUSD BALANCE AT DECEMBER OF YEAR		0	0	
	PUND BALANCE AT END OF YEAR			8	

See Notes To Financial Statements

FRANCLIN PAREN SCHOOL BOARD K. J. READING AND MATHINITIATIVE BALANCE SHEETS ADDE 20. JPREAMD 1997

A59215	_1998_	1997
Cold Date From Other Gevenment Agencies	30,113	1
201AL ASSETS	\$2,157	- 1
LIABELITIES AND FUND BALANCE		
LIABLITES Account Proble	11,295	
Due to Payoff Closing	1,170	- 1
TOTAL LIABILITIES	82,797	
EUDD RALASSE Unsurved - Undulgrated	0	
TOTAL PLND BALANCE	0	
TOTAL LIAMLITIES AND FUNDINALANCE	82,757	2

See Noirs to Financial Statements

	1	1257		
REALDURES	PERMET	ACTUAL	ELNEAVURABLED	ACTUAL
Foderal Sources	16A234	145,214	8	8
TOTAL REVENUE	165,194	165,194	Ð	0
EXPENDENTINES Instruction - Special Program	165,134	165,174	2	2
TOTAL EXPENDITURES	165,01	165,178	2	2
ENCLOSE ORFICIENCYLOF REVENUES. GYLER ENZENDITURES	0	0	0	0
FUND BALANCE AT RECEIVING OF YEAR		0	9	0
FUND BALANCE AT END OF YEAR	0		2	2

See Noizy Ta Financial Statements

FRANKLIN PAREN SCHOOL BOARD TECHNOLOGY LITERACY CHALLINGE FUND BALANCE SHERTS JUNE 20, 1975 AND 1977

ASSTIS Cash Due Foun Ohar Government Agendos TOTAL ASSTIS LIMBLITHE AND FUND PALLANCE	a LAIA LAIA	000
LAURETTES Assessed Possile Data S Parka LAURETTES	665 2,809 7,674	0 9 0
FENDRALOWE Universital 1 Dataset grand TOTAL PURCHALANCE TOTAL LANGETTES, AND FUND RELAYED	1 1	2 0 0

See Neige to Financial Statements

TELEVISION PARTIE CONCELENCE TELEVISION CONCELENCE DAMAGE STATISTICS CONCELENCE DAMAGES INTRODUCENCES INTRODUCES INTRODUCENCES I

		204	FAVORABLE	1997	
REVENCES	DUDGET	ACTUAL	(USIANDRABLID	ACTUAL	
Foderal Sources	22,626	23,476	9		
TOTAL REVENUE	29,476	29,476	0		
EXPENDENCES Instruction - Special Program	22,626	23,426	0		
TOTAL EXPERIMINES	22,676	23,426	0		
EXCESS (DEFICIENCY) OF REVENUES. OVER EXCENSION (1985)		0			
FUND BALANCE AT INGINING OF YEAR	0	9	2		
FUND BALANCE AT END OF YEAR	2	9	2	2	

Soc Nexas Ta Financial Statemore

DERT SERVICE FUND

School District No. 1 Bond Fund - to accumulate monies for payment of the hond insue by School District No. 1. The bond issue in Ensured by a tancial eccentry ins an amounty within the taryitotial limits Of School District No. 1.

School District No. 2 Fond Pand - to accoundate memory for payment of the bond issue by School District No. 2. The bond issue is feared by a special cooperty tex on property within the service and limits of School District No. 2.

School District No. 3 Dand Fund - to accumulate menica for payment of the bond issue by School District No. 3. The bond issue in Engeneral by a special executive an an accumulate within the service and lawin of School District No. 3.

School District No. 4 Bond Fund - to accomplate monics for parameter of the bond insue by School District No. 4. The bond insue in financeal by a susceal occurrby tay an areasony within the surfaceful limits of School District No. 4.

School Dearies No. 7 fiload Fond - to necessative memory for paperent of the bond issue by School Dearies No. 7. The bond issue in featured by a special property tex on praperty within the spritorial limits of School District No. 7.

School District No. 8 Dood Fund - to accumulate monical for payment of the bond issue by School District No. 8. The bond losse in Emerged by a special property into an property within the survivorial limits of School District No. 8.

School District No. 9 Bowl Fund - to accumulate monics for pursuant of the bowl issue by School District No. 9. The band intex is financial by a success property tax on amounty within the spectrated linear of School District No. 9.

See Notes in Financial Statements

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TRANKLIN PAREN SCHOOL BOARD ERIT IRRVICE/LINE COMBINES BALANCE SHEEL INFE IN. 1997 WITH COMPARATIVE TO FALLS FOR JUNE 38, 1997

	LIFLND	LISTRICT 	LESTRET JPLND	AFLND.
ASSETS				
Cash Cash with Final Age	19 _9	862 0	1.762	1317
TOTAL ASSETS	22	862	1215	8,517
LIABELITIES AND PUND BALASICE				
LIADILITIES				
Principal Psychia Internat Psychia	0 _9	_e	2	2
TOTAL LIABILITIES		0		
FUNDBALANCE				
Fund Balance - Reserved for Debt Retirement.	82	562	1,252	1,512
TOTAL PUND BALANCE	8.5	82	1.252	6.512
TOTAL LIABELITIES & FUNDINALISIST	22	22	129	8,517

See Notes to Financial Scatterunts

5C18205. 2657. NO. 7	SCHOOL DIST.NO.8	SCHOOL DIST. NO.2	_1528. 33	1297.
1,359	8,724	15,023 0	46,736	\$1,034
1,339	8,728	23,023	65,720	81,021
-0 0 0	0 0	0	0 0	
1,139	\$,724	23.023	86,735	\$1,825
1,139	\$,724	25,023	#6,735	\$1,834
1.722	8,224	23,923	96,225	\$1,834

FRANKLIN PARTER SCHOOL DUAND DEDI STAMEE FLANS COMBINED STATEMENT OF BANENLES, EXEMPTURES AND CHANGES

IN TAXIMUM OF BAARANCE IN PLAN BALANCE EOR TEAR INDEED LINE 10, 1998 WITH COMPARATIVE TURALS FOR LINE 38, 1997

	LEUND.	2 FUND	J FLND	_4 FUND
SENENCES Parial Sources Administration 10TAL REVENUES		-+		
ESPECIALURES Operat Administration Data Service Boards and Facel Charges Face Service TUTAL SCIENCE (1995)	9 8 14.458 14.658	5.813 5.813	0 0 1.113. 1.115	4 .7.108 .7.109
EXCESS (DEFICIENCY) OF REVENUES, OVER EXPENSION AND	(14,415)	(5,813)	(1,215)	(7.169)
FUND BALANCES AT BROWNING OF YEAR	16,822	5,872.	2,477.	15,622
FUND BALANCES AT END. OF YEAR		_852	1,752	.8.912

Son Maters in Financial Statements

SCHOOL INST. NO.7	SCHOOL DIST. MO.3	SENOL DET. NO.9	_1298. 203	ALS
	-;	<u>-5451</u> 3291	<u>-5.251</u> 3,291	<u>15,499</u> 15,495
0	0	185	185	305
0		18,080 1,280 <u>0</u> 11,385	18,000 1,200 28,244 28,542	10,000 1,909
0		(6,854)	(34,238)	3,648
1,222	8,324	33,077	81,824	37,586
1.722	8,724	25,023	55,235	<u>81,014</u>

GENERAL LONG-TERM DEBT GROUP

To summe for summanial principal associate on general long-term data expected to be financed from percentrativity of finals (course special structures at finals). Payment of maning ablgations, including internet, are series and for in the data service finals.

Sea Notes to Financial Stationers.

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TRANSLAWARESCICCL BOARD STATISHT OF HISTAL AND STREAM THE BUTH COMPARENT AT THE AND A DRANSLAW OF BUTH COMPARENT AT THE AND A DRANSLAW OF						
1	_\$0100L DST_NO3	COMPENSATED _AIGENCIS	.199.2	07ALS _1992_		
AMOUNT AVAILABLE AND TO BE PROMINED FOR THE RETREMENT OF GINERAL LONG-TERM DEET						
Annuel Available in Dole Sorvice Funds for Dole Rationers	10,000		\$3,000	31,027		
Annual to be Provided for General Long-Term Obligations	0	245,454	243,454	506,832		
TOTAL AVAILABLE AND TO BEPROVIDED	12080	245,454	255,454	\$27,969		
GENERAL LONG-TERM DERT						
Dands payable Compensated Absences	10,000	945,454	10,000 205,454	20,000 517,552		
TOTAL GENERAL LONG. TERM DEDT PAYABLE	11,000	245,454	255,454	\$37,998		

See Notes to Financial Statements

FEDERAL FUNDS ACCOUNTED FOR IN GENERAL FUND

PRAVAL IN PARTICLE SCHOOL POARD PERENAL CRUMTS ACCOUNTED FOR IN GAMERAL FUNDS COMPANIES TATEMENT OF PERENE SEAND EXCENSION UNLES SEAR ENDED THIN I. S. 298

	STELL EXCATON	MOCATRONAL BERICATION	ADELT EDUCATION	207AL
REVENUES				
Totoal Sources	203,334	\$3,208	36,277	295,401
LOOPENED CLARES				
Instruction-Special Prog. Indirect Cost Equipment	137,388 2,381 .66,342	37,568 8 20,839	35,639 638	285,394 3,819 _86,558
JUTAL EXPENDITURES	285,515	23,228	20,227	255,425
ENCESSION PRENCY: OF REVENLES. OVER EXPENSIONES				

Stat Notos ta Financial Statomores

PRAVELIN PARTIN SCHOOL DOWN SPECIAL DULCATION INCOMPLETED IN IN CONSIGNATIONS STATEMENT OF REVEALED AND EXPENDETURES MIDIE I FOMP INSIGNATIONAL YEAR INSIGN TO STATEMENT

	TOTAL.			
	MINGET	ACTUAL	XABIANCE EAVORABLE G.NIAYORABLD	
BEVENUIS				
Fodenal Sources	285,854	285,916	(D)	
EXPENDITARIS				
Instruction-Special Prog. Indirat Con Equipment	154,119 2,715 82,128	137,386 2,383 36,283	36,333 334 (17,025)	
TOTAL EXPENSIONES	285,558	285,53.6		
EXCESSION CENCYLOF REVENUES OVER EXPENDITURES	t	0		

See Notes to Personal Nationants

PRANKLIN LARISH SCHOOL BOARD SINCIAL UDICATION INCOMPETERIN FORMANA JUNIS STATIMENT OF SEVENIES AND INFORMATION BEDET STATE BOSTO AND A STATI TEAR INFOLUNE 36, 1998

		24-342-05-17-213	VARIANCE
	REPORT	ACTUAL	EAVORABLE ENFAVORABLE)
REVENUES			
Folend Sources	168,650	168,650	
EXPENDITURES			
Instruction-Special Prog. Induce: Con Equipment	134,663 2,408 .32,187	2,342 45,333	16,333 258 135,563
TOTAL EXPENDITURES	155,650	148,620	
ENCESSION PREPARATION OF ADMINIANS OVER REPENSION	t	t	2

New Notes to Fanancial Matematics.

TRANSLIN PASSEI SCHOOL BOARD SPECIAL EPOCATION (ACCOMPTED FOR IN GENERAL FORM STATEMENT OF ATAMAN AND CONCENTIONES BUILDING OF ANALYSIS AND ACTIVAL BUILDING AND AND AND ACTIVAL YAR, ENERD AND AND AND AND ACTIVAL

		39-09-11	VARIANCE
	BLOCET	ACTUAL	EXVORABLE (UNEXVORABLE)
RENEWERS			
Fideral Searces	31,000	31,800	0
EXPENSIONES			
Instruction-Special Programs Indices.Com Equipment	13,899 264 <u>16.927</u>	13,NP 233 17,295	410 (335) (455)
TOTAL EXPENDITURES	31,000	21,809	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSIONES			

Sor Meter to Financial Statements

TRANSLIS PARSE SCHOOL ROAD SPECIAL EDUCATION IACCONTED FCR IN CONSEAL FINIS STATEMENT OF REVEALED AND EXPENSION BUDGET FOR PROSENSES AND EXPENSION BUDGET FOR PROSENSES AND EXPENSION AND EXECUTION SALESS

		56.1	1157-0115-21	XARANCE
		BURGET	ACTUAL	ENTAYORABLE
NEVENUES				
Folosi Sourvo		6,308	6,256	(42)
CORDICITURES				
Instruction-Speci Indicat Cost Equipment	ol Programm	6.997 111	6.3% 0	000 111 k
TOTAL COMPLETE	18125	6,205	6,256	.42
EXCESS (DEPCH) EXPENDITURES	SCYLOF REVENUES OVER	1		

See Notes to Financial Statements

TRAINLIN PAREN SCHOOL DOARD VOCATIONAL ERICATED (ACCOUNTED FOR INGENERAL FINIS) STATIMENT OF REVENER AND EXPERIMENTARY BEDGET SCAR PAREN AND EXPERIMENTARY BEDGET SCAR PAREN AND EXPERIMENTARY VIA UNICED AND AL 1998

	TITLE R. PART B		
	HANGET	ACTUAL	ZARIANCE PAYORABLE (UNFAVORABLE
MANINIALS			
Folesal Scores	63,250	\$3,208	(16)322)
EXPENDITURES			
Industion-Special Programs Equipment	09,992 14,128	32,568 20,829	10,719 (6,235)
TUTAL EXPENSION RELATES	\$1,218	23,208	13,522
EXCESS IDEPICIENCY) OF REATINGES OVER EXPENDITURES	1	t	

See Nose to Financial Scattments

FRANKLIN PARTIELICICOL ROARD ADSULTERSCATION LECCOLNIED FOR IN GENERAL FENSI STATISMENT OF REFEATURES AND EXPLOREMENTARIES REDGET (CAR FEASURE IN 1998) AUXILIAR INSIDE IN 1998

	TOTAL		
	BUDGET	ACTUM	EAVORABLE ENVORABLE ELNEAVORABLE
RENEWLES			
Fotosi Soaroo	41,294	36,277	(4,917)
DIPLOTURES			
kaznazion-Special Programs Indexe Conto Equipment	22,544 650 _1,000	25,639 636 B	3,909 12 1,808
TOTAL EXPENSION RELATES	41,134	26,272	4,512
CALESSIDER ENCYLOPALMINUES. OVER EXPENDITURES			

See Notes to Pinancial Statements



BOARD MEMBER

Para and a second	AMOUNT
Tel Booh	4,290
William Broday	4,800
Gaugory Brown	1,790
T. J. Marin, It	4,280
Ann Theoryson	4,200
Lawrence Raboria	4,200
Bobbin L. Mineton	4,200
Int Louis, N.	3,500
Laular Jahrenn	4,200
Tare Sailer	4,200
Int Bland	4,200
Robert Sourgen, In	3,693
Armen Heshhard	
TOTAL	85302

New Maters in Financial Statements.