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NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS

**NATCHITOCHEES PARISH SCHOOL BOARD
COMPONENT UNIT FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 1998

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Released 11:00 AM - JUN 1-3 1998 -

Nashobee Parish Student Activity Funds
Nashobee, Louisiana

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Natchitoches Parish Student Activity Funds
Natchitoches, Louisiana

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Johnson, Thomas & Cunningham

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Natchitoches Parish School Board
Natchitoches, Louisiana 71457

We have audited the general purpose financial statements of the Natchitoches Parish Student Activity Funds, a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 1998, as listed in the Table of Contents. These financial statements are the responsibility of the Natchitoches Parish School Board and schools' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

The schools declined to present a statement of revenues, expenditures, and changes in fund balance-budget and actual, for the general fund for the year ended June 30, 1998.

In our opinion, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Parish Student Activity Funds, as of June 30, 1998, and the results of operations for the year then ended in conformity with generally accepted accounting principles.


Johnson, Thomas & Cunningham, CPAs

November 11, 1998
Natchitoches, Louisiana

COMPONENT UNIT FINANCIAL STATEMENTS
(Combined Statements - Overview)

NATCHITOCHES PARISH SCHOOL BOARD
 STUDENT ACTIVITY FUNDS
 NATCHITOCHES, LOUISIANA

Combined Balance Sheet
 June 30, 1988

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-87 (Memorandum Only)
ASSETS:				
Cash	\$106,545	\$118,801	\$225,346	\$227,249
Savings-CFD	4,224	1,800	6,024	4,787
Accounts Receivable	_____0	_____0	_____0	_____0
Total Assets	\$208,769	\$120,601	\$329,370	\$331,936
LIABILITIES:				
Accounts Payable	\$ 4,344	\$ 11,898	\$ 16,242	\$ 17,806
FUND BALANCE:				
Fund Balance, Unrestricted	186,223	0	186,223	188,617
Fund Balance, Restricted	_____0	167,803	167,803	129,513
Total Liabilities & Fund Balance	\$208,368	\$179,601	\$387,969	\$318,130

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Restricted Fund	Total (Miscellaneous Only)	6-30-97 (Miscellaneous Only)
REVENUES:				
Office Receipts	\$ 18,685	\$ 0	\$ 18,685	\$ 20,601
Educational Materials	19,688	0	19,688	22,180
Telephone	983	0	983	5,083
Commission Sales	148,044	0	148,044	111,843
School Finances	61,480	0	61,480	62,341
Athletics, other	15,111	0	15,111	17,162
Cap & Gown Rentals	0	0	0	1,388
Spirit Merch Sales	2,671	0	2,671	2,951
Candy Sales	0	0	0	6,028
Double Supper Costs	3,298	0	3,298	3,937
Book Fair	6,917	0	6,917	16,182
Student Store/Misc. Sales	22,334	0	22,334	39,964
Yearbook Sales	13,213	0	13,213	11,778
Carnival Income	1,491	0	1,491	1,342
Field Trips	25,343	0	25,343	17,157
Lodging Fees	2,414	0	2,414	825
Parking Permits	2,620	0	2,620	2,181
Interest Income	11,124	0	11,124	11,899
School Board Retiree	448	0	448	568
• Academic Achievement				
& Good Behavior	0	455	455	0
Athletics	0	46,817	46,817	74,806
Athletics-Girls	0	946	946	0
4-H Club (H-G)	0	8,296	8,296	3,431
4-H Club (H. High)	0	624	624	3,842
Art	0	2,433	2,433	5,638
Athletic Bowlers	0	21,279	21,279	18,209
BETA Clubs	0	5,125	5,125	10,134
Band	0	58,662	58,662	89,809
Baseball	0	3,626	3,626	1,714
Basketball	0	3,482	3,482	18,234

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Revenues, Expenditures and Changes in General and
Restricted Fund Balances for the Year Ended June 30, 1999
(Continued)**

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-99 (Memorandum Only)
Basketball-Boys	\$ 0	\$ 2,757	\$ 2,757	\$ 3,413
Basketball Team-Boys	0	3,210	3,210	1,874
Basketball Team-Girls	0	93,184	93,184	8,579
Biology Club	0	5,138	5,138	1,960
Biology	0	405	405	384
Cheerleaders	0	31,857	31,857	34,787
Christmas (Pop Squad)	0	65,402	65,402	3,248
Class of 1997	0	73	73	3,686
Class of 1998	0	2,365	2,365	11,089
Class of 1999	0	8,916	8,916	2,680
Class of 2000	0	2,823	2,823	0
Close-Up Group	0	5,993	5,993	2,172
CTE	0	814	814	2,646
Computer	0	199	199	0
DECA	0	7,861	7,861	9,757
Drama	0	623	623	752
Drill Team	0	517	517	896
Driver's Ed	0	3,169	3,169	7,172
English Class	0	178	178	0
FFA-A	0	23,055	23,055	36,380
FFA	0	285	285	2,702
FFA	0	26,821	26,821	26,894
FFA	0	4,728	4,728	850
Football	0	58,285	58,285	66,568
Football Club	0	4,134	4,134	2,918
French Club	0	2,281	2,281	429
Functional Workshop	0	4,038	4,038	5,134
Gifted & Talented	0	11,286	11,286	8,174
Golf	0	329	329	711
Graduation	0	30,697	30,697	11,134
Home Ec.	0	389	389	66

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Restricted Fund	Total (Miscellaneous Only)	6-18-97 (Miscellaneous Only)
Intermarks	\$ 0	\$ 0	\$ 0	\$ 204
IRCTC	0	39,062	39,062	28,145
Key Club	0	35,224	35,224	3,668
Kindergarten	0	0	0	33
Library	13,615	16,286	31,001	28,387
Lane Cars	0	1,480	1,480	2,409
Mascot Line/Dancer Lines	0	20,224	20,224	12,891
Math Club	0	4,186	4,186	8,205
Music Club	0	260	260	819
National Honor Society	0	1,232	1,232	1,264
Orchestra	0	11,096	11,096	0
Poor Helpers/Facilitators	0	4,129	4,129	7,845
Pep Squad	0	871	871	962
Poor Group-NG/SH	0	0	0	128
PTSA/PTSD/Parent Assoc.	0	22,861	22,861	43,219
Principals' Assoc.	0	0	0	128
Power Wing	0	3,483	3,483	1,660
Publications	0	25,222	25,222	30,660
Reading Competition	0	0	0	1,800
Radio Club	0	48	48	0
Right Start	0	822	822	1,490
SAED	0	8,256	8,256	22,922
Science	0	1,482	1,482	1,152
Soccer	0	2,229	2,229	1,248
Social Studies	0	2,827	2,827	360
Softball	0	3,421	3,421	5,287
Spanish Club	0	2,244	2,244	1,222
Special Education	0	181	181	0
Speech	0	225	225	122
Student Activities/Supply	0	4,866	4,866	8,062
Student Council (SAFO)	0	8,821	8,821	14,183

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

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

	General Fund	Restricted Fund	Total (Monocash) Only	6-18-97 (Monocash) Only
Summer School	\$ 0	\$ 4,788	\$ 4,788	\$ 18,430
Swimming	0	3,200	3,200	1,800
Tennis	0	195	195	0
Track	0	895	895	768
Teachers' Concessions	0	912	912	333
Teachers' Courtesy Fund	0	13,215	13,215	13,200
Teachers/Classroom Supplies	0	1,989	1,989	0
Quiz Bowl	0	0	0	252
Woodcocks	0	45	45	14
Yearbook	0	13,910	13,910	8,916
Weekly Reader	0	186	186	118
YACA	0	4,487	4,487	4,304
Donations/Miscellaneous	91,181	318,288	409,469	402,264
Total Revenues	\$91,181	\$323,076	\$414,257	\$414,257

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 33,483	\$ 0	\$ 33,483	\$ 48,234
Food, Supplies/Materials	15,013	0	15,013	18,308
Telephone	24,647	0	24,647	21,918
Concession Purchases	98,191	0	98,191	78,771
School Picture Costs	11,183	0	11,183	15,189
Athletics, other	9,499	0	9,499	17,580
Cap & Gown Rentals	0	0	0	1,030
Spirit Shirt Costs	1,518	0	1,518	2,159
Candy Purchases	0	0	0	8,234
Gender Supply Costs	876	0	876	1,179
Book Fair Costs	5,891	0	5,891	18,737
Student Photo/Video Costs	22,458	0	22,458	28,489
Yearbook Costs	12,528	0	12,528	9,181
Carnival Costs	379	0	379	615
Field Trips	24,895	0	24,895	18,819
Repairs & Maintenance	18,785	0	18,785	30,541
Vehicle Expenses	1,312	0	1,312	1,128
Academic Achievement - & Good Behavior	0	237	237	0
Athletics	0	61,294	61,294	56,873
Athletics-Girls	0	576	576	0
4-41 Club-(4-5)	0	7,686	7,686	5,723
4-41 Club-(Jr. High)	0	383	383	3,495
Art	0	3,947	3,947	4,878
Athletic Boosters	0	20,558	20,558	18,828
BETA Club	0	5,026	5,026	8,883
Band	0	49,392	49,392	94,829
Basketball	0	3,845	3,845	5,217
Baseball	0	3,308	3,308	18,482
Basketball-Girls	0	3,844	3,844	2,354

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Restricted Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
Basketball Team-Boys	\$ 0	\$ 2,216	\$ 2,216	\$ 3,451
Basketball Team-Girls	0	11,319	11,319	6,849
Bible Club	0	0	0	28
Business Club	0	4,133	4,133	1,206
Biology	0	374	374	322
Class-leaders	0	28,160	28,160	40,389
Choir/cho	0	5,682	5,682	3,402
Class of 1997	0	0	0	4,378
Class of 1998	0	4,737	4,737	9,821
Class of 1999	0	6,948	6,948	0
Class of 2000	0	1,910	1,910	0
Class of 1994	0	0	0	1,821
Close-Up Group	0	5,427	5,427	2,885
COE	0	337	337	1,548
Computer	0	148	148	78
DECA	0	6,153	6,153	8,084
Drama	0	611	611	1,041
Drill Team	0	379	379	757
Drivers' Ed.	0	4,706	4,706	5,543
J.FILA	0	25,864	25,864	37,130
JCA	0	394	394	2,440
PPA	0	24,809	24,809	35,123
PLA	0	4,809	4,809	1,779
Football	0	27,561	27,561	62,817
Football Club	0	3,743	3,743	4,104
French Club	0	2,187	2,187	762
Functional Workshop	0	4,723	4,723	2,976
Gifted & Talented	0	18,997	18,997	8,663
Golf	0	682	682	1,388
Graduation	0	2,953	2,953	16,218
Home Ec.	0	41	41	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Restricted Fund	Total (Miscellaneous Only)	6-30-97 (Miscellaneous Only)
Industrial Arts	\$ 0	\$ 0	\$ 0	\$ 39
Instruments	0	81	81	132
JROTC	0	25,489	25,489	18,764
Key Club	0	11,608	11,608	3,999
Kindergarten	0	0	0	415
Literary	13,702	17,234	31,136	21,834
Lum Cos	0	1,606	1,606	2,388
Maroon Line/Dance Lines	0	17,284	17,284	12,890
Math Club	0	6,488	6,488	7,200
Music Club	0	276	276	602
National Honor Society	0	1,041	1,041	875
Ocellents	0	10,233	10,233	33
Poor Helpers/Facilitators	0	5,147	5,147	7,117
Pop Squad	0	862	862	964
Peer Group-NCIS	0	27	27	34
PTSD/PTCA Parent Assoc.	0	51,244	51,244	26,238
Parent/Child	168	3,176	3,344	2,943
Principal's Assoc.	0	130	130	0
Publications	0	20,295	20,295	24,139
Reading Computer	0	0	0	1,208
Right Start	0	713	713	1,699
SADP	0	8,835	8,835	14,900
Science	0	1,389	1,389	896
Soccer	0	2,880	2,880	2,215
Social Studies	0	2,051	2,051	234
Soccer	0	5,142	5,142	5,584
Spanish Club	0	2,244	2,244	1,815
Special Education	0	188	188	108
Speech	0	249	249	368
Student Ass./Supply	0	3,237	3,237	6,915
Student Council/SOC	0	7,684	7,684	13,848

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Restricted Fund	Total (Miscellaneous Only)	6-30-97 (Miscellaneous Only)
Summer School	\$ 0	\$ 5,951	\$ 5,951	\$ 28,139
Swimming	0	3,814	3,814	1,828
Trips	0	1,479	1,479	2,745
Track	0	1,977	1,977	3,844
Teachers' Concessions	0	688	688	858
Teachers' Clothing Fund	0	11,809	11,809	34,852
Teacher/Classroom Supplies	0	1,472	1,472	0
Girls Bow	0	0	0	213
Woodwork	0	78	78	0
Yearbook	0	15,209	15,209	12,814
Weekly Reader	0	186	186	59
YACA	0	4,569	4,569	4,729
Miscellaneous	<u>180,617</u>	<u>18,632</u>	<u>199,249</u>	<u>381,628</u>
Total Expenditures	\$441,818	\$641,892	\$1,083,710	\$1,364,862
Excess (Deficiency) of Revenues over Expenditures	\$ 11,190	\$ 38,788	\$ 49,978	\$ 22,222
Other Financing Sources (Uses):				
Transfers In	6,667	38,638	45,305	4,180
Transfers Out	<u>6,749</u>	<u>38,655</u>	<u>45,305</u>	<u>4,180</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	\$ 11,098	\$ 38,170	\$ 49,273	\$ 22,222
Fund Balance at Beginning of Year	184,617	129,333	313,950	381,828
Fund Balance at End of Year	\$195,715	\$167,503	\$363,218	\$398,050

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NATCHITOCHEE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
 Notes to Financial Statements
 June 30, 1998

INTRODUCTION

As provided by Louisiana Revised Statute 17:114 and resolutions of the Natchitoches Parish School Board, the Natchitoches Parish Student Activity Funds (the "Student Activity Funds") are maintained under the direction of the school principals and the school board for the management of any money which accrues to benefit the schools. Revenues are generated within the schools from various sources including student fees, concessions and other fund-raising activities. These revenues are used for a variety of purposes ranging from miscellaneous supplies for the school, instructional programs, and extracurricular student organizations. These funds are used to supplement rather than replace funds for activities and services provided by the local school board. The money provided by the State of Louisiana or the Natchitoches Parish School Board for support of the regular instructional programs and the school facilities are not included.

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

School	Grade
Natchitoches Central High School	10-12
Lakeview High School	9-12
Ninth Grade Center	9
Natchitoches Junior High	7-8
Lakeview Junior High	7-8
Northwestern Middle Lab	5-8
Crestview Elementary/Jr. High	K-8
Madison Jr. Elementary/Jr. High	K-8
Provenza Elementary/Jr. High	K-8
East Natchitoches Elementary	4-6
North Natchitoches Elementary	K-6
Parks Elementary	K-6
Fairview Alpha Elementary	K-6
Goldens Elementary	K-6
Northwestern Elementary	K-5
Waver Elementary	K-5
Preschool Center	Pre-K Special Education

NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 1998

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the Natchitoches Parish School Board Activity Funds have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

B. REPORTING ENTITY

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

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

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

**NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 1998**

Because of criteria 1(A), 1(B), and 3, above, the Natchitoches Parish School Board Student Activity Funds were determined to be a component unit of the Natchitoches Parish School Board, the reporting entity. The accompanying financial statements present information only on the funds maintained by the Student Activity Funds and do not present information on the School Board, the general government services provided by the governmental unit, or the other governmental units that comprise the reporting entity.

C. FUND ACCOUNTING

The Student Activity Funds use funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

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

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

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Agency funds are recorded in nature (assets equal liabilities) and do not involve measurement of results of operations. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

MACTHCATCHES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 1998

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

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

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

E. BUDGETS

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

F. ENCUMBRANCES

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

G. CASH & CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under the state law, the Student Activity Funds may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

H. FIXED ASSETS

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

NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 1998

I. COMPENSATED ABSENCES

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

J. LONG-TERM OBLIGATIONS

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

K. FUND EQUITY

Reserves

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

Designated Fund Balances

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

L. TOTAL COLUMNS ON STATEMENTS

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

M. CASH AND CASH EQUIVALENTS

At June 30, 1998, the Student Activity Funds had cash and cash equivalents with a carrying balance of \$189,578 and a bank balance of \$200,636 that was held in checking accounts at local banks. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit for the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. The Student Activity Funds entire cash balance was totally insured by FDIC insurance throughout the year.

NATCHITOCHES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 1998

The School Activity Funds cash is categorized below to give an indication of the level of risk assumed by the Student Activity Funds as June 30, 1998. Category 1 includes cash held by the Student Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 would include cash held by a trustee or other third party not in the School Activity Funds name and uninsured and unregistered.

	Category 1	Category 2	Category 3
Checking Account	\$275,146	\$0	\$0
Savings Account	—5,128	\$0	\$0
Total	<u>\$280,274</u>	<u>\$0</u>	<u>\$0</u>

7. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

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

NOTE 3 - INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables of the Student Activity Funds as of June 30, 1998.

NOTE 4 - PENDING LITIGATION

There were no civil suits seeking damages against the Student Activity Funds outstanding at June 30, 1998.

NOTE 5 - RELATED PARTY TRANSACTIONS

The Student Activity Funds had no related party transactions for the year ended June 30, 1998.

**NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 1998**

NOTE 6 - COMPENSATION PAID TO BOARD MEMBERS

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

NOTE 7 - LONG-TERM DEBT

The Student Activity Funds had no long-term debt at June 30, 1998.

SUPPLEMENTARY INFORMATION

STATEMENT OF CHANGES IN RESTRICTED FUND BALANCES

**Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Statement of Changes in Restricted Fund Balances
for the Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfer (to/From)	Fund Balance 6-30-98
Academic Achievement & Good Behavior	\$ 0	\$ 455	\$ 358	\$ 0	\$ 197
Athletics	8,389	48,017	81,294	(3,499)	8,511
Athletics-Girls	350	986	978	(11)	317
4-III Club (4-4)	2,154	6,313	5,887	0	2,680
4-III Club (Jr. High)	1,114	2,487	2,812	328	1,857
Aerospac	378	0	0	0	378
Art	1,518	2,493	2,867	873	1,957
Athletic Boosters	1,353	21,279	28,538	(33)	2,417
BETA Club	2,897	5,175	3,834	533	2,199
Band (257)	(257)	60,682	48,384	2,668	1,354
Baseball	61	3,626	5,845	2,338	188
Basketball	119	3,492	5,380	2,183	474
Basketball-Girls	1,174	2,357	3,844	(45)	42
Basketball Team-Boys	24	3,218	2,236	(872)	188
Basketball Team-Girls	1,815	18,364	11,579	782	872
Bible Club	68	0	0	(25)	43
Builders Club	295	3,138	4,121	0	1,261
Biology	122	409	374	0	157
Chiefes	184	0	0	0	184
Cheerleaders	991	33,857	28,188	68	2,956
Chemistry	182	0	0	0	182
Chiefes (Pop Squad)	181	18,889	3,693	161	4,929
Class of 1997 (71)	(71)	77	0	0	0
Class of 1998	2,882	2,385	4,737	(498)	0
Class of 1999	1,349	8,934	6,948	(317)	3,020
Class of 2000	28	2,825	1,818	154	879
Class-Up Group	218	5,485	5,427	0	256
COE	0	834	537	(48)	247
Computer	0	191	148	0	43
DACA	332	7,881	6,133	(716)	1,284
Drama	374	653	611	0	416
Drama Teams	0	317	378	0	187

Continued next page.

The accompanying notes are an integral part of this statement.

Northwestern Parish School Board
Student Activity Funds
Northtorres, Louisiana
Combined Statement of Changes in Restricted Fund Balances
for the Year Ended June 30, 1998
(Continued)

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
Drivers' Ed.	\$ 2,594	\$ 3,160	\$ 4,786	\$ 58	\$ 1,026
English Class	11,735	178	0	0	0
FBLA	667	27,650	25,964	(1295)	1,829
FCA	181	282	194	(180)	182
FTA	6,633	26,821	24,808	40	8,705
FMA	1,080	4,728	4,609	(134)	1,585
FMA-Match, Parish	382	0	0	(382)	0
Food Service	124	0	0	0	124
Football	0	38,265	27,560	(23,644)	0
Football Club	3,194	4,134	3,343	0	3,985
French Club	336	2,281	2,187	494	1,044
Functional Workshop	2,152	4,078	4,725	0	2,187
Gifted & Talented	362	11,266	18,997	(78)	383
Golf	0	525	662	77	0
Graduation	4,308	18,687	2,925	0	11,998
History	88	0	0	0	88
Home Ec.	56	369	41	0	374
Industrial Arts	168	0	0	0	168
Interests	92	0	81	0	11
ISOTC	3,474	39,662	35,489	(2,725)	4,322
Key Club	5,737	16,274	11,698	(7,648)	4,765
Library	7,328	18,286	17,214	383	9,071
Lawn Care	1,017	1,485	1,606	0	896
Maroon Line/Dance Lines	1,392	18,825	17,284	(176)	1,571
Math Club	1,781	6,609	6,428	193	1,844
Music Club	17	265	276	0	0
National Honor Society	953	1,332	1,811	(14)	1,260
Orchestra	483	11,898	10,333	0	1,186
PAL	92	0	0	0	92
Peer Helpers/Facilitators	2,981	4,138	5,147	678	2,646
Pop Squad	13	871	862	0	24
Peer Group-NCIE	368	0	37	(45)	88

Continued next page.

The accompanying notes are an integral part of this statement.

Northshore Parish School Board
Student Activity Funds
Northshore, Louisiana
Combined Statement of Changes in Restricted Fund Balances
for the Year Ended June 30, 1998
(Continued)

	Fund Balance 6-30-97	Receipts	Expenditures	Transfer In/Out	Fund Balance 6-30-98
PTSA/PTO/Parent Assoc.	\$ 35,427	\$ 51,861	\$ 51,344	\$ (3,481)	\$ 34,463
Powerlifting	0	1,405	1,378	(33)	0
Principal's Assoc.	726	0	138	0	588
Publications	16,943	25,232	26,295	(752)	12,118
Reading Competition	(288)	0	0	388	0
Retro Club	0	48	0	(29)	23
Right Start	169	822	713	0	278
SAID	1,823	9,296	8,815	(451)	973
Seaman	1,330	1,882	1,589	0	1,623
Sevens	0	2,129	2,890	613	0
Social Studies	774	2,027	2,451	0	350
Soccer	48	3,422	5,142	1,668	0
Spanish Club	933	2,144	2,144	(18)	895
Special Education	363	181	188	0	356
Speech	682	273	240	281	996
Student Assistance/Supply	2,982	4,427	3,821	25	3,613
Student Council/SGO	5,155	7,698	7,510	229	5,572
Summer School	3,685	6,788	5,851	0	4,622
Swimming	0	3,209	3,414	189	0
Tennis	0	395	1,478	1,083	0
Tack	0	895	1,877	1,129	17
Teachers' Concessions	344	912	808	22	670
Teachers' Courtesy Fund	924	13,215	11,808	881	3,112
Teacher/Classroom Supplies	0	1,989	1,472	(194)	323
Quiz Bowl	67	0	0	(25)	42
Woodworks	58	45	78	0	5
Yearbook	(1,697)	13,910	15,268	(669)	(5,194)
Weekly Reader	28	185	185	0	28
YWCA	357	4,487	4,569	588	763
Miscellaneous	858	38,288	38,635	3,828	9,349
Total	\$128,532	\$888,785	\$847,987	\$____(418)	\$187,893

The accompanying notes are an integral part of this statement.

EXEMPTIAL SCHOOL INFORMATION

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

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS:				
Cash	\$18,617	\$79,110	\$98,727	\$71,468
Savings-CFD	0	1,080	1,080	1,808
Accounts Receivable	0	0	0	0
Total Assets	\$18,617	\$80,190	\$98,727	\$73,276
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	19,617	0	19,617	9,882
Fund Balance, Restricted	0	80,119	80,119	68,568
Total Liabilities & Fund Balance	\$19,617	\$80,119	\$99,736	\$78,450

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Subj)	6-30-97 (Memorandum Subj)
REVENUES:				
Office Receipts	\$ 1,898	\$ 0	\$ 1,898	\$ 4,321
Educational Materials	548	0	548	391
Telephone	0	0	0	39
Commission Sales	20,428	0	20,428	8,799
School Picnics	1,315	0	1,315	1,148
Athletics, other	0	0	0	1,258
Student Store/Misc. Sales	0	0	0	760
Field Trips	0	0	0	495
Parking Permits	2,187	0	2,187	1,814
Interest Income	4,780	0	4,780	3,289
School Board Grants	0	0	0	768
Athletics	0	13,299	13,299	32,740
4-H Club (Ar. High)	0	394	394	170
Art	0	2,413	2,413	4,100
Athletic Boosters	0	20,159	20,159	18,176
Fund	0	27,232	27,232	60,796
Baseball	0	3,879	3,879	1,167
Basketball	0	1,353	1,353	17,625
Basketball Trans-Days	0	884	884	0
Basketball Trans-City	0	1,765	1,765	0
Baseball	0	485	485	304
Chocolaters	0	11,539	11,539	15,718
Charities	0	18,482	18,482	3,248
Class of '97	0	0	0	1,686
Class of '98	0	1,487	1,487	8,037
Class of '99	0	5,997	5,997	2,800
Class of 2000	0	2,825	2,825	0
COE	0	834	834	1,646
DECA	0	7,801	7,801	8,767
Drama	0	653	653	752
FILA	0	21,152	21,152	28,887

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Microcomputer Golds)	6-30-97 (Microcomputer Golds)
PCA	\$ 0	\$ 285	\$ 285	\$ 441
FFA	0	19,159	19,159	25,140
FFA	0	310	310	168
Football	0	50,205	50,205	68,580
French Club	0	1,121	1,121	409
Functional Workshop	0	3,851	3,851	5,134
Golf	0	525	525	771
Graduation	0	8,485	8,485	8,035
JROTC	0	22,863	22,863	12,952
Key Club	0	16,214	16,214	5,688
Kidsgarden	0	0	0	73
Library	0	379	379	0
Maroon Line/Finance Lines	0	16,539	16,539	8,035
Math Club	0	3,812	3,812	6,987
National Honor Society	0	1,312	1,312	1,110
Orchestra	0	515	515	0
Peer Helpers/Facilitators	0	1,371	1,371	1,379
Peer Group-PCHS	0	0	0	120
PE/Sports/Parent Assoc.	0	388	388	682
Personality	0	3,400	3,400	1,693
Publications	0	24,746	24,746	30,680
Rader Club	0	48	48	0
Right Start	0	532	532	1,491
SADD	0	1,787	1,787	2,813
Science	0	895	895	968
Server	0	2,229	2,229	1,248
Social Studies	0	67	67	268
Soccer	0	3,294	3,294	5,367
Spanish Club	0	2,344	2,344	987
Special Education	0	108	108	0
Speech	0	275	275	173

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Monomaterial Only)	6-30-97 (Monomaterial Only)
Student Council/SSGO	\$ 0	\$ 5,100	\$ 5,100	\$ 4,315
Summer School	0	6,780	6,780	18,470
Swimming	0	3,385	3,385	1,850
Track	0	-82	-82	758
Teachers' Concessions	0	912	912	333
Teachers' Country Fund	0	825	825	313
Woodworks	0	45	45	14
Donations/Miscellaneous	18,245	2,180	20,425	24,332
Total Revenues	\$46,785	\$26,141	\$72,926	\$46,181

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Minorandum Only)	6-30-97 (Minorandum Only)
EXPENDITURES:				
Office Expenses	\$ 8,834	\$ 0	\$ 8,834	\$ 8,077
Educ. Supplies/Materials	1,521	0	1,521	1,226
Telephone	3,688	0	3,688	2,682
Convention Purchases	12,480	0	12,480	5,039
School Picture Costs	0	0	0	2,689
Field Trips	0	0	0	485
Repairs & Maintenance	631	0	631	917
Athletics	0	32,485	32,485	29,188
4-H Club (Gr. High)	0	114	114	121
Art	0	2,967	2,967	1,147
Athletic Donations	0	28,182	28,182	88,805
Band	0	27,171	27,171	69,847
Baseball	0	5,088	5,088	4,469
Basketball	0	5,021	5,021	16,523
Basketball Team-Boys	0	52	52	0
Basketball Team-Girls	0	4,589	4,589	0
Bible Club	0	0	0	28
Biologie	0	134	134	322
Classroom	0	8,988	8,988	22,215
Chaperones (Pop Squad)	0	5,682	5,682	3,482
Class of '97	0	0	0	2,798
Class of '98	0	5,651	5,651	8,587
Class of '99	0	4,893	4,893	0
Class of 2000	0	1,516	1,516	0
Class of '94	0	0	0	1,021
COE	0	157	157	1,548
DECA	0	4,110	4,110	8,084
Drama	0	411	411	1,041
FBLA	0	21,463	21,463	21,520
FCA	0	994	994	294

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Minimums) (Only)	6-30-97 (Minimums) (Only)
FFA	\$ 0	\$ 17,216	\$ 17,216	\$ 24,177
FHA	0	332	332	290
Football	0	37,561	37,561	61,963
French Club	0	1,032	1,032	510
Functional Workshop	0	4,733	4,733	2,976
Golf	0	600	600	1,186
Graduation	0	1,026	1,026	12,824
HOOC	0	20,162	20,162	12,188
Key Club	0	11,688	11,688	3,998
Kindergarten	0	0	0	415
Library	0	1,945	1,945	0
Mascot Line/Dancer Lines	0	17,240	17,240	8,813
Math Club	0	4,733	4,733	1,885
National Honor Society	0	1,031	1,031	853
Orchestra	0	180	180	0
Peer Helpers/Facilitators	0	1,178	1,178	1,465
Peer Group	0	27	27	38
PIS/CoP/10/Parent Assoc.	0	348	348	888
Pomology	0	3,370	3,370	2,840
Publications	0	28,824	28,824	23,521
Right Start	0	423	423	1,683
SAED	0	1,724	1,724	1,981
Science	0	1,268	1,268	886
Score	0	2,880	2,880	2,253
Social Studies	0	491	491	334
Soccer	0	4,924	4,924	5,184
Spanish Club	0	2,344	2,344	681
Special Education	0	180	180	0
Speech	0	240	240	328
Student Council/SCS	0	4,842	4,842	5,372
Summer School	0	5,831	5,831	28,119

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
Swimming	\$ 0	\$ 1,414	\$ 1,414	\$ 1,828
Tennis	0	1,284	1,284	2,745
Track	0	1,621	1,621	3,846
Teachers' Conventions	0	608	608	800
Teachers' Courtesy Fund	0	733	733	129
Woodworks	0	76	76	0
Miscellaneous	(2,881)	1,408	(1,473)	(15,184)
Total Expenditures	\$18,675	\$120,824	\$139,499	\$961,658
Excess (Deficiency) of Revenues over Expenditures	\$ 8,000	\$ 15,237	\$ 23,237	\$ (2,946)
Other Financing Sources (uses):				
Transfers In	1,693	29,685	31,378	3,121
Transfers Out	-----0	(31,280)	(31,280)	(3,121)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 9,725	\$ 13,342	\$ 23,067	\$ (2,946)
Fund Balance at Beginning of Year	5,882	85,548	91,430	79,480
Fund Balance at End of Year	\$15,612	\$ 98,890	\$ 114,502	\$ 76,534

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6/30/97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6/30/98
Athletics	\$ 4,251	\$ 13,199	\$ 32,485	\$ 15,501	\$ 666
Ball Club (Cr. High)	42	194	114	(188)	42
Acropolis	278	0	0	0	278
Art	1,462	2,453	2,987	1,029	1,957
Athletic Boosters	1,485	26,159	28,193	(28)	1,544
Band	(173)	27,222	27,171	2,669	2,547
Baseball	0	1,878	5,488	2,138	0
Basketball	0	3,353	5,071	1,688	0
Basketball Team-Boys	0	884	52	(832)	0
Basketball Team-Girls	0	1,768	4,580	792	0
Bible Club	88	0	0	(23)	43
Biology	121	405	374	0	152
Choir/ais	184	0	0	0	184
Choir leaders	(229)	11,529	8,908	68	2,451
Chemistry	182	0	0	0	182
Choir/ten	185	10,482	5,602	(65)	4,998
Class of '88	2,624	1,497	2,821	(498)	0
Class of '89	1,248	3,987	4,893	(59)	3,113
Class of '2000	0	2,825	1,918	(54)	858
CTOE	0	824	527	(39)	247
DECA	312	7,881	8,125	(710)	1,284
Drama	574	653	611	0	616
FBLA	397	23,752	22,482	(142)	344
FCA	138	283	194	(45)	182
FFA	4,483	18,358	17,216	40	8,665
FHA	247	318	322	(45)	199
Football	0	58,205	27,581	(32,644)	0
French Club	238	1,021	1,022	(59)	288
Functional Workshop	2,979	3,853	4,723	0	2,107
Golf	0	525	682	37	0
Graduation	2,826	8,685	1,028	0	10,275
History	88	0	0	0	88

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
IBOYC	\$ 1,500	\$ 22,063	\$ 28,162	\$ (2,787)	\$ 1,614
Key Club	1,722	16,224	11,688	(1,648)	4,890
Library	1,844	379	1,543	337	235
Marine Line/Dance Lines	964	16,559	17,288	(170)	133
Math Club	1,676	1,832	4,733	(58)	857
National Honor Society	989	1,332	1,611	(30)	1,280
Orchestra	0	519	188	0	331
PAL	82	0	0	0	82
Poor Helpers/Facilitators	588	1,371	1,378	0	581
Poor Group	160	0	27	(93)	80
PTSA/PTO/Parent Assoc.	369	388	248	(63)	458
Powerlifting	0	1,403	1,378	(25)	0
Publications	16,918	24,746	28,814	(759)	12,601
Rocks Club	0	48	0	(25)	23
Right Team	169	532	433	0	278
SAAD	134	1,787	1,734	(48)	149
Science	828	893	1,569	0	452
Soccer	0	2,329	2,880	631	0
Social Studies	938	67	481	0	524
Sofball	0	1,284	4,954	1,680	0
Spanish Club	513	2,344	2,344	(38)	485
Special Education	14	180	180	0	14
Speech	678	379	340	281	992
Student Assistance/Supply	887	0	0	0	887
Student Council/SDO	3,814	1,180	4,042	(284)	4,578
Summer School	1,683	6,788	9,931	0	4,544
Swimming	0	1,305	3,414	180	0
Tennis	0	0	1,284	1,284	0
Track	0	492	1,631	1,139	0
Teachers' Concessions	364	912	608	22	690
Teachers' Courtesy Fund	283	835	325	0	393

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHES CENTRAL HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998
(Continued)

	Fund Balance 6-30-97	Receipts	Expenditures	Transfer In/Out	Fund Balance 6-30-98
Quilt Store	\$ 25	\$ 0	\$ 0	\$ (25)	\$ 0
Woodwork	30	45	70	0	5
Miscellaneous	0	2,100	1,800	0	300
Total	\$85,368	\$216,141	\$238,020	\$ (1,800)	\$89,709

The accompanying notes are an integral part of this statement.

LAKELINE HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEE, LOUISIANA

Combined Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS:				
Cash	\$ 2,212	\$21,611	\$23,823	\$12,212
LIABILITIES:				
Accounts Payable	\$ 4,114	\$11,898	\$16,012	\$17,806
FUND BALANCE:				
Fund Deficit	(1,702)	0	(1,702)	(4,812)
Fund Balance, Restricted	—	9,516	9,516	—(732)
Total Liabilities & Fund Balance	\$ 2,512	\$21,414	\$23,926	\$12,252

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH
STUDENT ACTIVITY FUNDS
WATCHHATCHER, LOUISIANA

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

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-97 (Miscellaneous Only)
REVENUES:				
Educational Materials	\$ 389	\$ 0	\$ 389	\$ 0
Concession Sales	22,942	0	22,942	12,768
School Pictures	1,015	0	1,015	580
Activities, other	2,499	0	2,499	4,288
Locker Fees	1,227	0	1,227	76
Parking Permits	423	0	423	267
Athletics	0	24,827	24,827	29,292
Baseball	0	526	526	207
Baseball Team-Boys	0	1,726	1,726	1,626
Baseball Team-Girls	0	3,065	3,065	6,229
Cheerleaders	0	0	0	298
Class of '97	0	77	77	0
Class of '98	0	868	868	2,822
Class of '99	0	3,029	3,029	0
Class-Cip Group	0	5,483	5,483	2,272
Computer	0	27	27	0
Driver's Ed.	0	3,180	3,180	3,982
English Class	0	178	178	0
FDLA	0	246	246	0
FFA	0	7,482	7,482	18,924
FILA	0	4,418	4,418	483
Football Club	0	4,124	4,124	2,026
HSCTC	0	26,999	26,999	7,182
Dance Line	0	1,476	1,476	2,021
Orchestra	0	26,808	26,808	0
Peer Helpers-Facilitators	0	0	0	32
Pop Squad	0	0	0	362
Rifle Team	0	268	268	0
Science	0	589	589	292
Social Studies	0	1,960	1,960	0
Spanish Club	0	0	0	226

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Deb)	6-30-97 (Memorandum Deb)
Student Activities/Supply	\$ 0	\$ 0	\$ 0	\$ 1,358
Student Council/ISGD	0	30	30	0
Tennis	0	185	185	0
Track	0	485	485	0
Teachers' Courtesy Fund	0	1,889	1,889	565
Yearbook	0	8,466	8,466	4,753
VADA	0	1,881	1,881	564
Donations/Miscellaneous	2,125	5,486	7,611	6,885
Total Revenue	\$20,701	\$18,228	\$38,929	\$28,517

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Miscellaneous Dnly)	6-30-93 (Miscellaneous Dnly)
EXPENDITURES:				
Office Expenses	\$ 2,145	\$ 0	\$ 2,145	\$ 1,386
Educ. Supplies/Materials	157	0	157	525
Telephone	2,398	0	2,398	1,233
Commission Purchases	16,171	0	16,171	9,753
School Fitness Costs	0	0	0	0
Athletic, other	2,623	0	2,623	2,888
Repairs & Maintenance	1,364	0	1,364	781
Athletics	0	17,865	17,865	12,562
Baseball	0	437	437	568
Basketball Team-Boys	0	1,564	1,564	1,451
Basketball Team-Girls	0	5,428	5,428	8,849
Chocofondos	0	0	0	79
Class of '91	0	0	0	582
Class of '98	0	1,186	1,186	2,714
Class of '99	0	2,853	2,853	0
Class-Up Group	0	3,427	3,427	2,085
Deacons' Ed	0	4,786	4,786	2,163
FFA	0	288	288	0
FFA	0	7,993	7,993	11,286
FFA	0	3,673	3,673	1,503
Football Club	0	2,743	2,743	4,104
ROTC-School Board	0	15,327	15,327	6,584
Liquor	150	0	150	219
Dance Line	0	244	244	2,146
Oxchairs	0	9,589	9,589	0
Peer Helpers/Facilitators	0	0	0	77
Pop Squad	0	0	0	563
Right Start	0	280	280	0
Social Studies	0	1,980	1,980	0
Sofball	0	60	60	0

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKENHEW HIGH
 STUDENT ACTIVITY FUNDS
 NATCHITOCHIES, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-97 (Memorandum Debit)
Spanish Club	\$ 0	\$ 0	\$ 0	\$ 178
Student Assistance/Supply	0	0	0	1,180
Student Council/SGO	0	30	30	0
Trips	0	195	195	0
Track	0	346	346	0
Teachers' Courtesy Fund	0	134	134	517
Yearbook	0	18,740	18,740	9,887
WADA	0	1,771	1,771	868
Miscellaneous	4,812	4,180	8,992	6,845
Total Expenditures	\$28,611	\$88,922	\$117,533	\$28,938
Excess (Deficiency) of Revenues over Expenditures	\$ 1,120	\$18,248	\$ 19,368	\$ 6,621
Other Financing Sources (uses):				
Transfers In	0	379	379	381
Transfers Out	0	379	379	381
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 1,120	\$18,248	\$ 19,368	\$ 6,621
Fund Balance at Beginning of Year	\$(8,822)	17,020	\$(1,802)	101,077
Fund Balance at End of Year	\$11,302	\$35,268	\$46,570	\$107,698

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
Athletics	\$ (996)	\$ 24,037	\$17,865	\$ (62)	\$ 5,114
Athletic Boosters	27	0	0	0	27
Baseball	61	595	437	0	189
Basketball Team-Boys	24	1,726	1,584	0	166
Basketball Team-Girls	1,815	5,081	5,428	0	872
Class of '97	(773)	37	0	0	0
Class of '98	218	868	1,196	0	0
Class of '99	0	3,029	2,019	(487)	587
Class of 2000	30	0	0	0	30
Class-Up Group	290	5,490	5,427	0	253
Computer	0	37	0	0	37
Drivers' Ed.	2,584	1,368	4,706	50	1,696
English Class	(178)	178	0	0	0
FBLA	287	244	288	0	285
FFA	170	1,462	1,593	0	99
FHA	664	4,418	3,677	0	1,399
Food Service	124	0	0	0	124
Football Club	3,194	4,134	3,743	0	3,585
IBOYC	198	18,999	15,527	62	1,766
Key Clubs	15	0	0	0	15
Dance Line	279	1,476	144	0	1,611
Cheerleaders	67	10,090	9,580	0	577
Peer Helpers/Facilitators	137	0	0	0	137
Right Start	0	290	290	0	0
Science	218	385	0	0	603
Social Studies	186	1,968	1,868	0	186
Softball	60	0	60	0	0
Student Council/MSO	0	58	58	0	0
Tennis	0	195	195	0	0
Track	0	400	348	0	52
Teacher's Courtesy Fund	(1,712)	1,889	134	0	43
Yearbook	(7,148)	8,466	10,746	467	(9,181)

Continued next page.

The accompanying notes are an integral part of this statement.

LAKENVIEW HIGH
STUDENT ACTIVITY FUND
NATCHITOCHES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998
(Continued)

	Fund Balance 6-30-97	Receipts	Expenditures	Transfer In/Out	Fund Balance 6-30-98
YACA	\$ 38	\$ 1,860	\$ 1,771	\$ 0	\$ 126
Miscellaneous	11	4,488	4,308	180	181
Total	\$ 1229	\$108,220	\$98,872	\$ 180	\$ 9,216

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Miscellaneous Obj)	6-30-97 (Miscellaneous Obj)
ASSETS:				
Cash	\$6,636	\$6,145	\$12,781	\$5,208
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	\$6,636	\$6,145	\$12,781	\$5,208
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	4,636	0	4,636	747
Fund Balance, Restricted	0	6,145	6,145	4,461
Total Liabilities & Fund Balance	\$4,636	\$6,145	\$10,781	\$5,208

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Doll)	6-30-97 (Memorandum Doll)
REVENUES:				
Coffee Receipts	\$ 8	\$ 0	\$ 8	\$ 519
Educational Materials	58	0	58	594
Concessions Sales	13,890	0	13,890	1,813
Athletics, other	891	0	891	764
Student Store/Midco. Sales	7,562	0	7,562	4,851
Yearbook Sales	2,180	0	2,180	2,715
Interest Income	509	0	509	0
School Board Reimb.	130	0	130	0
Athletics	0	0	0	1,802
Athletics-Girls	0	946	946	0
4-H Club (Jr. High)	0	78	78	838
BETA Club	0	618	618	780
Chorale/choir	0	831	831	908
FMLA	0	3,857	3,857	15,494
FCA	0	0	0	2,561
French Club	0	1,080	1,080	0
Literary	0	37	37	90
Peer Helpers/Facilitators	0	968	968	1,031
PTSA/PTO/Parent Assoc.	0	0	0	1,188
- SAIDD	0	7,469	7,469	18,910
Student Council/SGO	0	1,173	1,173	3,294
Teachers' Courtesy Fund	0	381	381	442
YACA	0	504	504	2,824
Donations/Miscellaneous	118	0	118	3,443
Total Revenues	321,543	813,381	813,325	156,813

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Miscellaneous Fund)	6-30-97 (Miscellaneous Fund)
EXPENDITURES:				
Office Expenses	\$ 2,824	\$ 0	\$ 2,824	\$ 3,782
Educ. Supplies/Materials	182	0	182	404
Concession Purchases	5,214	0	5,214	0
Athletics, Other	803	0	803	589
Student Store/Misc. Costs	5,884	0	5,884	4,186
Yearbook Costs	2,735	0	2,735	2,889
Repairs & Maintenance	0	0	0	558
Athletics	0	0	0	1,858
Athletics-Girls	0	570	570	0
4-H Club (4r. High)	0	182	182	498
NETA Club	0	637	637	408
Cheerleaders	0	824	824	994
FBLA	0	2,213	2,213	16,818
FCA	0	0	0	3,268
French Club	0	1,133	1,133	757
Library	0	0	0	184
Four Hoopz/Facilitators	0	1,655	1,655	950
PTSD/PTO-Parent Assoc.	0	0	0	3,737
- Found/Fing	168	0	168	0
SADD	0	7,131	7,131	12,536
Student Council/BOC	0	2,817	2,817	3,271
Teachers' Country Fund	0	373	373	412
YACA	0	1,389	1,389	2,444
Miscellaneous	642	0	642	3,353
Total Expenditures	\$21,552	\$18,185	\$39,737	\$58,188

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Dob)	6-30-97 (Memorandum Dob)
Excess (Deficiency) of Revenues over Expenditures	\$ 6,391	\$ (810)	\$ 5,581	\$(2,141)
Other Financing Sources (uses):				
Transfers In	1,519	1,749	3,268	169
Transfers Out	(681)	(1,267)	(1,948)	(169)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 3,889	\$ 1,692	\$ 5,581	\$(2,141)
Fund Balance at Beginning of Year	(1,747)	(4,452)	(5,200)	(7,341)
Fund Balance at End of Year	\$ 3,626	\$ 6,142	\$10,388	\$ (5,200)

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
 Year Ended June 30, 1998**

	Fund Balance 6/30/97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6/30/98
Activities-Girls	\$ 352	\$ 846	\$ 576	\$ (111)	\$ 711
4-H Club (Sr. High)	589	76	102	353	1,896
BETA Club	180	614	657	353	962
Cheerleaders	1	851	854	0	99
FBLA	23	2,057	2,213	(287)	480
PCA	59	0	0	(59)	0
PBA	89	0	0	(89)	0
PBA-Natch. Parish	302	0	0	(302)	0
French Club	179	1,089	1,155	553	797
Library	603	37	0	0	105
Poor Helpers/Facilities	711	969	1,655	513	578
SAED	891	2,489	2,131	(489)	824
Student Council(SOC)	499	1,175	2,017	515	308
Teacher's Courtesy Fund	198	391	393	386	122
YWCA	...68	...524	...389	...585	...213
Total	\$4,621	\$17,582	\$18,392	\$2,182	\$6,115

The accompanying notes are an integral part of this statement.

LAKELINE JUNIOR HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA

Combined Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS:				
Cash	\$5,195	\$4,197	\$9,392	\$8,806
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	\$5,195	\$4,197	\$9,392	\$8,806
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	5,195	0	5,195	5,219
Fund Balance, Restricted	0	4,197	4,197	3,587
Total Liabilities & Fund Balance	\$5,195	\$4,197	\$9,392	\$8,806

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-99 (Memorandum Only)
REVENUES:				
Educational Materials	\$ 2,100	\$ 0	\$ 2,100	\$ 1,819
Concession Sales	10,910	0	10,910	13,091
School Picnics	3,890	0	3,890	2,975
Athletics, other	1,240	0	1,240	0
Yearbook Sales	1,311	0	1,311	648
Locker Fees	577	0	577	749
Interest Income	294	0	294	385
Academic Achievement & Good Behavior	0	435	435	0
Athletics	0	0	0	3,928
4-H Club (4-6)	0	1,938	1,938	0
4-H Club (A. High)	0	0	0	1,671
Band	0	0	0	157
Basketball	0	139	139	0
Basketball Team-Boys	0	680	680	0
Basketball Team-Girls	0	1,331	1,331	0
Cheerleaders	0	1,734	1,734	1,141
Computer	0	154	154	0
Library	622	0	622	179
Loan Cos	0	1,483	1,483	2,809
Dance Line	0	0	0	1,985
Peer Helpers/Facilitators	0	682	682	2,171
Softball	0	127	127	0
Student Council/NCIS	0	0	0	1,028
Teacher/ Country Fund	0	1,148	1,148	1,568
Donations/Miscellaneous	1,578	0	1,578	180
Total Revenues	\$12,480	\$8,950	\$21,430	\$32,061

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 1,797	\$ 0	\$ 1,797	\$ 2,544
Educ. Supplies/Materials	2,328	0	2,328	1,890
Telephone	2,753	0	2,753	3,119
Concession Purchases	5,694	0	5,694	8,086
School Picture Costs	2,620	0	2,620	2,617
Athletics, other	2,177	0	2,177	3,643
Yearbook Costs	1,790	0	1,790	0
Field Trips	380	0	380	358
Repairs & Maintenance	327	0	327	1,868
Academic Achievement & Good Behavior	0	357	357	0
4-H Club (4-6)	0	1,686	1,686	0
4-H Club (Jr. High)	0	0	0	1,665
Band	0	0	0	157
Basketball	0	219	219	177
Basketball Team-Boys	0	698	698	0
Basketball Team-Girls	0	1,331	1,331	0
Cheerleaders	0	1,476	1,476	1,165
Computer	0	348	348	38
Football	0	0	0	54
Library	622	0	622	176
Lawn Care	0	1,806	1,806	2,185
Dance Line	0	0	0	1,938
Peer Helpers/Facilitators	0	923	923	2,258
PTSD/PTC/Parent Assoc.	0	0	0	392
Softball	0	128	128	0
Student Council/SGO	0	0	0	1,313
Teachers' Courtesy Fund	0	1,889	1,889	1,564
Miscellaneous	696	0	696	328
Total Expenditures	\$22,194	\$8,181	\$30,375	\$36,154

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ 376	\$ 610	\$ 986	\$ 987
Other Financing Sources (uses):				
Transfers In	0	0	0	449
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>449</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 376	\$ 610	\$ 986	\$ 987
Fund Balance at Beginning of Year	<u>5,209</u>	<u>3,587</u>	<u>8,796</u>	<u>7,809</u>
Fund Balance at End of Year	<u>\$ 5,585</u>	<u>4,197</u>	<u>\$ 9,782</u>	<u>\$ 8,796</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
Academic Achievement & Civic Behavior	\$ 0	\$ 485	\$ 258	\$ 0	\$ 197
4-H Club (Gr. High)	251	1,908	1,685	(127)	379
Basketball	254	139	219	0	174
Basketball Team-Boys	0	680	680	0	0
Basketball Team-Girls	0	1,331	1,331	0	0
Classroom	0	1,754	1,476	0	264
Computer	0	154	148	0	6
Lawn Care	1,817	1,482	1,696	0	866
Dance Line	47	0	0	0	47
Poor Helpers/Prod. Workers	362	840	923	125	445
PTSD/PTCA/Parent Assoc.	748	0	0	0	748
Publications	42	0	0	0	42
School	0	128	128	0	0
Student Council/SAO	75	0	0	0	75
Teachers' Courtesy Fund	<u>782</u>	<u>1,148</u>	<u>1,828</u>	<u>0</u>	<u>502</u>
Total	\$2,587	\$8,262	\$8,282	\$ 0	\$4,187

The accompanying notes are an integral part of this statement.

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

Combined Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-18-97 (Memorandum Only)
ASSETS:				
Cash	\$102	\$7,918	\$8,208	\$1,076
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	\$102	\$7,918	\$8,208	\$1,076
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	318	0	318	(2,341)
Fund Balance, Restricted	0	7,600	7,600	4,117
Total Liabilities & Fund Balance	\$318	\$7,600	\$8,208	\$1,876

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Miscellaneous Fund)	6-30-97 (Miscellaneous Fund)
REVENUES:				
Office Receipts	\$ 464	\$ 0	\$ 464	\$ 624
Telephone	0	0	0	82
Commission Sales	2,189	0	2,189	2,887
Student Pictures	2,816	0	2,816	1,266
Admission, other	5,774	0	5,774	6,112
Student Store/Misc. Sales	1,088	0	1,088	1,377
Athletics	0	2,147	2,147	1,671
4-H Club (Jr. High)	0	180	180	304
Art	0	0	0	1,548
Athletic Bonuses	0	1,120	1,120	170
Band	0	18,979	18,979	16,872
Boatmen Club	0	5,138	5,138	1,562
Cheerleaders	0	4,863	4,863	6,279
Functional Workshop	0	227	227	0
Gifted & Talented	0	2,651	2,651	0
Home Ec.	0	269	269	96
Library	0	1,885	1,885	839
National Honor Society	0	0	0	154
Owlcoats	0	37	37	0
Pool Helpers/Facilitators	0	28	28	70
PTSDP/PTA/Parent Assoc.	0	2,193	2,193	1,888
Student Assistance/Supply	0	0	0	34
Teachers' Courtesy Fund	0	514	514	1,178
Donations/Miscellaneous	221	0	221	1,113
Total Revenues	\$11,020	\$11,913	\$22,933	\$18,088

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Equipment	\$ 1,702	\$ 0	\$ 1,702	\$ 4,158
Educ. Supplies/Materials	0	0	0	1,383
Telephone	2,915	0	2,915	3,348
Concession Purchases	1,281	0	1,281	2,121
School Fitness Costs	982	0	982	0
Athletics, other	1,114	0	1,114	6,617
Student Store/Books Costs	1,158	0	1,158	0
Athletics	0	3,355	3,355	1,826
4-H Club (Jr. High)	0	93	93	417
Art	0	0	0	1,210
Athletic Boosters	0	358	358	34
Band	0	17,821	17,821	17,295
Banders Club	0	4,151	4,151	1,204
Classroom	0	5,890	5,890	5,568
Club & Talent	0	2,472	2,472	42
Home Ec.	0	41	41	0
Industrial Arts	0	0	0	39
Library	0	1,544	1,544	820
National Honor Society	0	0	0	190
Orchestra	0	37	37	0
PTSD/PTC/Parent Assoc.	0	1,796	1,796	916
Special Education	0	0	0	81
Student Assistance/Supply	0	0	0	18
Teachers' Courtesy Fund	0	947	947	336
Miscellaneous	221	0	221	1,682
Total Expenditures	\$ 8,227	\$12,720	\$46,812	\$49,692

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total Memorandum Code)	8-30-97 Memorandum Sub)
Excess (Deficiency) of Revenues over Expenditures	\$ 2,409	\$ 1,833	\$ 4,242	\$ (1,833)
Other Financing Sources (uses):				
Transfers In	0	253	253	0
Transfers Out	0	253	253	0
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 2,409	\$ 1,833	\$ 4,242	\$ (1,833)
Fund Balance at Beginning of Year	(2,141)	4,117	1,976	3,813
Fund Balance at End of Year	\$ 298	\$ 2,993	\$ 3,291	\$ 1,976

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Therefore In/Out	Fund Balance 6-30-98
Activities	\$1,639	\$ 2,347	\$ 3,333	\$ 0	\$ 421
4-H Club (Jr. High)	130	180	93	0	217
Art	56	0	0	(56)	0
Athletic Downers	123	1,120	318	161	1,046
Band	(217)	19,979	17,821	0	1,881
Builders Club	356	5,138	4,135	0	1,381
Classroom	(923)	4,862	3,860	0	(151)
French Club	19	0	0	0	19
Functional Workshop	(227)	227	0	0	0
Gifted & Talented	(25)	2,651	2,473	26	219
Home Ec.	96	269	41	0	324
Industrial Arts	188	0	0	0	188
Library	484	1,805	1,244	0	745
National Honor Society	(360)	0	0	36	0
Orythmia	0	33	33	0	0
Peer Helpers/Facilitators	37	28	0	0	65
PE/Co/TC/Parents Assoc.	892	2,152	1,798	(36)	1,251
Science	287	0	0	0	287
Special Education	253	0	0	0	253
Speech	7	0	0	0	7
Student Assistance/Supply	4	0	0	0	4
Student Council/SSO	61	0	0	0	61
Teachers' Courtesy Fund	__842	__516	__747	(161)	__611
Total	\$4,412	\$41,552	\$42,220	\$__0	\$2,928

The accompanying notes are an integral part of this statement.

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

Combined Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS:				
Cash	\$16,346	\$4,449	\$21,195	\$20,516
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	\$16,346	\$4,449	\$21,195	\$20,536
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	16,346	0	16,346	16,720
Fund Balance, Restricted	0	4,449	4,449	3,816
Total Liabilities & Fund Balance	\$16,346	\$4,449	\$21,195	\$20,536

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-99 (Memorandum Only)
REVENUES:				
Educational Materials	\$ 356	\$ 0	\$ 356	\$ 448
Concession Sales	0	0	0	1,817
School Pictures	797	0	797	970
Cap & Gown Rentals	0	0	0	1,368
Spirit Shirt Sales	440	0	440	380
Book Fair	1,047	0	1,047	2,181
Yearbook Sales	585	0	585	0
Field Trips	1,111	0	1,111	2,184
Interest Income	534	0	534	656
4-11 Club (4-11)	0	418	418	456
Rent	0	0	0	1,447
Instruments	0	0	0	204
Music Club	0	73	73	0
Orchestra	0	81	81	0
PFD/PTO/Parent Assoc.	0	1,416	1,416	4,896
Student Council/SSGO	0	664	664	1,218
Teacher's Courtesy Fund	0	261	261	1,898
Weekly Reader	0	186	186	118
Miscellaneous Donations	281	286	567	3,282
Total Revenues	\$2,244	\$2,422	\$4,666	\$23,248

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 2,470	\$ 0	\$ 2,470	\$ 824
Travel, Supplies/Materials	0	0	0	828
Telephone	752	0	752	681
Concessions/Purchases	0	0	0	210
School Picture Costs	0	0	0	217
Cap & Gown Rentals	0	0	0	1,278
Spirit Shirt Costs	421	0	421	293
Book Fair Costs	1,307	0	1,307	2,618
Yearbook Costs	457	0	457	0
Field Trips	999	0	999	2,872
Repairs & Maintenance	518	0	518	771
4-H Club (4-H)	0	427	427	581
Band	0	0	0	1,099
Instrumentals	0	81	81	132
Music Club	0	71	71	0
Decorative	0	280	280	23
PTSD/PTCA/Parent Assoc.	0	2,662	2,662	2,826
Student Council/SCCO	0	288	288	2,682
Teachers' Courtesy Fund	0	444	444	2,080
Weekly Reader	0	186	186	80
Miscellaneous	92	208	300	2,228
Total Expenditures	\$ 6,822	\$ 2,986	\$ 9,808	\$26,822
Excess (Deficiency) of Revenues over Expenditures	\$ (1,491)	\$ 2,838	\$ (14,349)	\$ 1,812
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,491)	\$ 2,838	\$ (14,349)	\$ 879
Fund Balance at Beginning of Year	14,746	4,449	21,195	28,526
Fund Balance at End of Year	\$ 13,255	\$ 1,381	\$ 16,836	\$21,195

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Dispositions	Transfers In/Out	Fund Balance 6-30-98
4-H Club (4-6)	\$ 29	\$ 439	\$ 417	\$0	\$ 51
Band	4	0	0	0	4
Intramurals	92	0	81	0	11
Music Club	8	35	71	0	4
Orchestra	338	81	285	0	334
PTSD/PTOT/Parents Assoc.	3,238	1,416	3,685	0	975
Student Council/SGO	343	464	588	0	219
Teachers' Courtesy Fund	397	351	465	0	283
Weekly Reader	25	190	186	0	29
Miscellaneous	0	208	286	0	0
Total	\$4,867	\$4,323	\$5,596	\$0	\$3,591

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS:				
Cash	\$21,613	\$8,089	\$29,702	\$29,388
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
Total Assets	\$21,613	\$8,089	\$29,702	\$29,388
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	21,613	0	21,613	21,374
Fund Balance, Restricted	0	8,089	8,089	8,014
Total Liabilities & Fund Balance	\$21,613	\$8,089	\$29,702	\$29,388

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEE, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Monocash Only)	6-30-97 (Monocash Only)
REVENUES				
Telephone	\$ 248	\$ 0	\$ 248	\$ 0
Concession Sales	24,442	0	24,442	22,450
School Pictures	0	0	0	1,578
Athletic, other	1,343	0	1,343	2,966
Interest Income	1,443	0	1,443	1,429
4-H Club (Jr. High)	0	155	155	345
BETA Club	0	3,482	3,482	6,517
Band	0	0	0	24
Charleston	0	3,137	3,137	4,763
Library	71	2,368	2,439	2,921
Math Club	0	120	120	80
Peer Helpers/Facilitators	0	0	0	60
PTSO/PTC/Parents Assoc.	0	6,718	6,718	1,587
Student Assistance/Supply	0	2,950	2,950	5,984
Teachers' Courtesy Fund	0	1,303	1,303	1,234
Quiz Bowl	0	0	0	252
Donations/Miscellaneous	1,145	4,858	5,212	3,851
Total Revenues	\$28,482	\$25,612	\$54,094	\$55,876

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEUS, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Memorandum Cols)	6-30-97 (Memorandum Cols)
EXPENDITURES:				
Office Expenses	\$ 647	\$ 0	\$ 647	\$ 600
Telephone	1,797	0	1,797	1,880
Commission Purchases	18,458	0	18,458	18,663
Athletics, other	612	0	612	1,515
4-28 Club (Dr. High)	0	80	80	981
DEEA Club	0	3,459	3,459	5,746
Charbonnet	0	4,016	4,016	3,551
Library	71	2,893	2,964	3,491
Mask Club	0	128	128	66
Four Helpers/Facilitators	0	8	8	60
PTSDOPTOParent Assoc.	0	6,897	6,897	1,897
Student Assistance/Supply	0	3,276	3,276	3,988
Teachers' Courtesy Fund	0	1,805	1,805	1,788
Quiz Bowl	0	0	0	215
Miscellaneous	3,127	1,106	18,813	25,636
Total Expenditures	\$20,242	\$21,632	\$41,874	\$26,289
Excess (Deficiency) of Revenues over Expenditures	\$ (1,748)	\$ 2,081	\$ 343	\$ (1,171)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,799)	\$ 2,000	\$ 201	\$ (117)
Fund Balance at Beginning of Year	22,124	6,806	29,180	29,791
Fund Balance at End of Year	\$20,325	\$ 8,806	\$29,131	\$28,614

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
WATCHBOUCHES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers (in/Out)	Fund Balance 6-30-98
4-H Club (4-4)	\$ 219	\$ 155	\$ 68	\$0	\$ 306
NETA Club	980	3,882	3,879	0	883
Band	24	0	0	0	24
Chorale/choir	1,502	3,177	4,010	0	629
Library	152	2,785	2,095	0	832
Math Club	0	120	120	0	0
Peer Helpers/Facilitators	48	0	0	0	48
PTSA/PTO/Parent Assoc.	428	6,718	6,697	0	441
Student Activities/Supply	2,808	3,363	3,376	0	2,795
Student Council/SGO	113	0	0	0	113
Teachers' Country Fund	545	1,797	1,883	0	449
Gain Fund	42	0	0	0	42
Miscellaneous	0	4,858	2,386	0	2,462
Total	\$6,085	\$21,615	\$21,612	\$0	\$8,029

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHEA ELEMENTARY
STUDENT ACTIVITY FUNDS
NATCHEBOCHES, LOUISIANA**

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-97 (Memorandum Debit)
ASSETS:				
Cash	\$14,166	\$1,662	\$15,828	\$16,853
Accounts Receivable	0	0	0	0
Total Assets	\$14,166	\$1,662	\$15,828	\$16,853
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	\$6,906	0	\$6,906	42,625
Fund Balance, Restricted	0	1,662	1,662	8,228
Total Liabilities & Fund Balance	\$6,906	\$1,662	\$8,568	\$50,853

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-97 (Memorandum Debit)
REVENUES:				
Office Receipts	\$ 800	\$ 0	\$ 800	\$ 5,730
Educational Materials	0	0	0	46
Telephone	345	0	345	371
Concession Sales	7,438	0	7,438	6,920
School Pictures	17,189	0	17,189	15,932
Spirit-T-Shirt Sales	580	0	580	0
Candy Sales	0	0	0	6,028
Field Trips	4,788	0	4,788	3,150
Interest Income	1,337	0	1,337	1,367
4-H Club (4-H)	0	5,725	5,725	1,499
Literary	0	5,923	5,923	3,226
Peer Helpers/Facilitators	0	488	488	0
Publications	0	441	441	800
Reading Competition	0	0	0	1,808
Special Education	0	1	1	0
Teachers' Country Fund	0	541	541	0
Yearbooks	0	2,120	2,120	2,978
Donations/Miscellaneous	17,896	0	17,896	1,898
Total Revenues	\$28,525	\$21,813	\$50,338	\$52,151

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-87 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 1,773	\$ 0	\$ 1,773	\$13,671
Other Supplies/Materials	0	0	0	2,257
Telephone	2,615	0	2,615	1,940
Concession Purchases	4,364	0	4,364	5,113
School Picture Costs	11,814	0	11,814	10,791
Candy Purchases	0	0	0	8,214
Field Trips	4,835	0	4,835	3,348
Repairs & Maintenance	1,291	0	1,291	1,417
4-H Club (1st)	0	1,679	1,679	1,451
Bandroll	0	0	0	158
Library	0	3,888	3,888	2,358
Fear Helpers/Facilitators	0	360	360	0
Publications	0	441	441	618
Reading Competition	0	0	0	1,208
Special Education	0	8	8	24
Teachers' Country Fund	0	368	368	634
Yearbook	0	2,407	2,407	2,856
Miscellaneous	21,811	0	21,811	4,649
Total Expenditures	156,526	98,311	254,837	758,002

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Monocash/ Cash)	6-18-97 (Monocash/ Cash)
Excess (Deficiency) of Revenues over Expenditures	\$(6,313)	\$1,508	\$(2,625)	\$(1,211)
Other Financing Sources (Uses):				
Transfers In	219	1,311	1,610	0
Transfer Out	____ 208	1,402	1,610	____ 0
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$(8,082)	\$3,437	\$(2,625)	\$(1,211)
Fund Balance at Beginning of Year	42,628	4,321	46,813	48,864
Fund Balance at End of Year	\$34,546	\$3,662	\$38,218	\$39,813

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers (to/From)	Fund Balance 6-30-98
4-H Clubs (4-6)	\$ 300	\$ 1,725	\$1,678	\$ 0	\$ 350
Basketball	(150)	0	0	450	300
Library	3,189	5,023	3,808	0	6,324
Poor Helpers/Facilitators	0	488	360	0	114
Publications	(17)	441	441	17	0
Reading Competition	(200)	0	0	200	0
Special Education	54	1	0	0	47
Teachers' Courtesy Fund	(854)	541	388	655	185
Yearbook	1,210	1,228	2,447	(1,682)	225
Total	\$4,225	\$11,815	\$8,111	\$1,171	\$7,962

The accompanying notes are an integral part of this statement.

**GOLDFONNA ELEMENTARY
 STUDENT ACTIVITY FUND
 WATCHITOCHEE, LOUISIANA**

**Combined Balance Sheet
 June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-97 (Memorandum Debit)
ASSETS:				
Cash	\$18,852	\$1,458	\$19,310	\$17,548
Accounts Receivable	— 0	— 0	— 0	— 0
Total Assets	\$18,852	\$1,458	\$19,310	\$17,548
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	18,852	0	18,852	17,199
Fund Balance, Restricted	— 0	1,458	1,458	— 349
Total Liabilities & Fund Balance	\$18,852	\$1,458	\$19,310	\$17,548

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-93 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 1,472	\$ 0	\$ 1,472	\$ 1,187
Educational Materials	1,926	0	1,926	2,126
Telephone	320	0	320	38
Concession Sales	2,817	0	2,817	2,817
School Pictures	5,271	0	5,271	6,204
Student Store/Market Sales	508	0	508	1,091
Yearbook	488	0	488	1,636
Field Trips	502	0	502	0
4-H Club (4-H)	0	489	489	219
Library	2,523	0	2,523	2,884
Teachers' Conference Fund	0	80	80	193
Donations/Miscellaneous	22,828	1,188	24,016	22,289
Total Revenues	428,618	11,665	440,283	441,235

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Monomaterials Only)	4-30-99 (Monomaterials Only)
EXPENDITURES:				
Office Expenses	\$ 3,492	\$ 0	\$ 3,492	\$ 2,977
Educ. Supplies-Materials	4,583	0	4,583	4,472
Telephone	1,241	0	1,241	1,158
Concession Purchases	1,845	0	1,845	549
School Picnic-Costs	3,599	0	3,599	4,045
Student Snow/Misc. Costs	568	0	568	1,845
Yearbook Costs	1,818	0	1,818	0
Field Trips	594	0	594	0
Repairs & Maintenance	2,897	0	2,897	1,347
4-48 Club (4-6)	0	418	418	297
Library	2,810	0	2,810	2,577
Teachers' Courtesy Fund	0	129	129	88
Miscellaneous	16,937	0	16,937	18,282
Total Expenditures	\$22,882	\$ 568	\$28,317	\$27,248
Excess (Deficiency) of Revenues over Expenditures	\$ 852	\$1,081	\$ 1,934	\$ 4,689
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 852	\$1,081	\$ 1,934	\$ 4,689
Fund Balance at Beginning of Year	17,159	382	17,548	12,872
Fund Balance at End of Year	\$18,012	\$1,468	\$20,500	\$17,568

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
 Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
4-H Club (4-E)	\$342	\$ 488	\$379	\$0	\$ 451
Teachers' Country Fund	217	88	129	0	176
Miscellaneous	—0	1,008	—0	0	1,008
Total	\$567	\$1,584	\$508	\$0	\$1,643

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
 June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS				
Cash	\$2,546	\$2,545	\$5,091	\$3,542
Accounts Receivable	— 0	— 0	— 0	— 0
Total Assets	\$2,546	\$2,545	\$5,091	\$3,542
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	2,006	0	2,006	3,990
Fund Balance, Restricted	— 0	3,535	3,535	1,552
Total Liabilities & Fund Balance	\$2,006	\$3,535	\$5,541	\$5,542

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
REVENUES:				
Concession Sales	\$ 9,200	\$ 0	\$ 9,200	\$10,962
Athletics, other	1,520	0	1,520	1,044
Student Store/Misc. Sales	10,773	0	10,773	9,502
4-48 Club (4-4)	0	304	304	273
4-41 Club (4- High)	0	29	29	99
Band	0	0	0	0
Basketball	0	0	0	1,629
Basketball-Girls	0	2,757	2,757	3,453
Choreleaders	0	1,389	1,389	1,801
Drivers' Education	0	0	0	2,380
Gifted & Talented	0	0	0	154
Library	1,897	0	1,897	818
Dance Lines	0	2,219	2,219	0
Math Club	0	0	0	1,292
Peer Helpers/Facilitators	0	0	0	338
Pop Squad	0	871	871	0
PTSD/PTA/Parent Assoc.	0	2,841	2,841	6,372
Publications	0	35	35	0
Student Council/SBO	0	361	361	0
Teachers' Country Fund	0	165	165	65
Yearbook Sales	0	2,724	2,724	0
Donations/Miscellaneous	13,638	0	13,638	13,881
Total Revenues	321,827	913,892	620,515	622,124

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 244	\$ 0	\$ 244	\$ 197
Telephone	2,814	0	2,814	2,576
Commission Purchases	2,963	0	2,963	7,244
Athletic, other	1,878	0	1,878	1,154
Student Store/Motor Costs	12,758	0	12,758	83,164
Repairs & Maintenance	879	0	879	1,173
Vehicle Expenses	1,312	0	1,312	1,138
4-H Club (4-H)	0	382	382	318
4-H Club (N. High)	0	18	18	21
Basketball	0	60	60	1,814
Basketball-Girls	0	3,844	3,844	2,254
Chaperones	0	1,438	1,438	2,601
Drivers' Education	0	0	0	3,389
Library	1,897	0	1,897	671
Math Club	0	1,635	1,635	1,251
Peer Helpers/Facilitators	0	0	0	129
Prep Fund	0	862	862	0
PTSO/PTO/Parent Assoc.	0	2,862	2,862	5,150
-Student Council/SCC	0	94	94	0
Teachers' Courtesy Fund	0	278	278	161
Yearbook	0	2,816	2,816	0
Miscellaneous	32,480	—	32,480	—
Total Expenditures	122,127	\$12,622	\$134,749	\$134,182

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ (358)	\$ 1,263	\$ 905	\$(1,981)
Other Financing Sources (Uses):				
Transfer In	561	315	1,006	0
Transfer Out	<u> 0</u>	<u>1,075</u>	<u>1,006</u>	<u> 0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 411	\$ 502	\$ 913	\$(1,981)
Fund Balance at Beginning of Year	<u>2,026</u>	<u>2,535</u>	<u>2,561</u>	<u>2,561</u>
Fund Balance at End of Year	<u>\$ 2,437</u>	<u>\$ 3,037</u>	<u>\$ 5,474</u>	<u>\$ 3,580</u>

The accompanying notes are an integral part of this statement.

**SMITHVILLE ELEMENTARY
STUDENT ACTIVITY FUNDS
SMITHVILLE, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
4-H Club (4-6)	\$ 235	\$ 504	\$ 382	\$ 0	\$ 357
4-H Club (Gr. 8/High)	162	25	18	0	169
Band	9	0	1	(9)	0
Basketball	25	0	68	45	0
Basketball-Girls	1,174	2,727	3,844	(45)	42
Cheerleaders	44	1,589	1,438	0	25
Gifted & Talented	124	0	0	(24)	0
Math Clubs	1	2,212	1,623	0	582
Peer Helpers/Facilitators	15	0	0	0	15
Pop Squad	15	871	862	0	24
PTSD/PTO/Parent Assoc.	1,818	2,841	2,062	(855)	1,519
Publications	0	35	0	0	35
Student Assistance/Supply	0	362	64	23	292
Teachers' Courtesy Fund	123	168	226	0	65
Yearbook	0	2,724	2,818	243	953
Miscellaneous	32	0	8	(12)	0
Total	\$3,331	\$12,892	\$12,629	\$151	\$4,007

The accompanying notes are an integral part of this statement.

**FINANCIAL
STUDENT ACTIVITY FUNDS
NATCHITOCHULES, LOUISIANA**

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS				
Cash	\$ 9,810	\$8,690	\$18,500	\$14,380
Savings-CD	707	0	707	699
Accounts Receivable	—	—	—	—
Total Assets	\$10,517	\$8,690	\$19,207	\$15,079
LIABILITIES				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	10,517	0	10,517	6,377
Fund Balance, Restricted	—	8,690	8,690	8,702
Total Liabilities & Fund Balance	\$10,517	\$8,690	\$19,207	\$15,079

The accompanying notes are an integral part of this statement.

**PROVINCIAL
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Miscellaneous Debt)	6-30-97 (Miscellaneous Credit)
REVENUES:				
Office Receipts	\$ 318	\$ 0	\$ 318	\$ 180
Educational Materials	0	0	0	3,052
Concession Sales	19,583	0	19,583	15,191
School Fairs	7,626	0	7,626	6,365
Yearbook Sales	1,324	0	1,324	0
Carnival Income	1,451	0	1,451	1,782
Field Trips	1,393	0	1,393	1,666
Interest Income	20	0	20	14
Activities	0	6,534	6,534	15,148
4-H Club (4-4)	0	3,733	3,733	3,853
NETA Club	0	0	0	889
Road	0	0	0	437
Classifiers	0	6,598	6,598	1,372
Graduation	0	2,123	2,123	3,839
Library	0	3,434	3,434	3,535
Poor Helpers/Facilitators	0	0	0	129
Student Activities/Supply	0	43	43	124
Student Council/SGO	0	762	762	188
Teachers' Country Fund	0	413	413	966
Teachers/Classroom Supplies	0	1,989	1,989	0
Yearbook	0	0	0	1,685
Donations/Miscellaneous	3,276	8,132	11,408	3,485
Total Revenues	837,961	331,733	1,169,694	762,183

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVINCIAL
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 8,817	\$ 0	\$ 8,817	\$ 9,841
Folio, Supplies/Materials	0	0	0	4,534
Concession Purchases	12,822	0	12,822	8,168
School Picture Costs	4,847	0	4,847	4,945
Yearbook Costs	1,213	0	1,213	0
Carnival Costs	379	0	379	815
Field Trips	1,125	0	1,125	1,466
Athletics	0	7,389	7,389	12,167
6th Clubs (4-6)	0	1,634	1,634	2,014
BETA Club	0	0	0	723
Band	0	307	307	385
Charadeers	0	6,653	6,653	1,547
Graduation	0	1,929	1,929	3,380
Library	0	3,835	3,835	3,889
Peer Helpers/Facilitators	0	151	151	519
Student Assistance/Supply	0	0	0	991
Student Council/SSSO	0	749	749	42
Teachers' Courtesy Fund	0	761	761	778
Teacher/Classroom Supplies	0	1,472	1,472	0
Yearbook	0	0	0	1,413
Miscellaneous	6,604	6,992	12,812	6,898
Total Expenditures	\$25,837	\$11,589	\$67,826	\$67,813

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVINCIAL
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Nonmonetary Only)	6-30-98 (Monetary Only)
Excess (Deficiency) of Revenues over Expenditures	\$ 1,224	\$ (284)	\$ 1,000	\$ 4,864
Other Financing Sources (Uses):				
Transfer In	283	0	283	0
Transfer Out	____0	____283	____283	____0
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 1,607	\$ (283)	\$ 1,608	\$ 4,864
Fund Balance at Beginning of Year	<u>13,638</u>	<u>8,092</u>	<u>25,112</u>	<u>15,073</u>
Fund Balance at End of Year	<u>\$12,255</u>	<u>\$ 7,809</u>	<u>\$20,112</u>	<u>\$20,112</u>

The accompanying notes are an integral part of this statement.

PROVINCIAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEE, LOUISIANA

Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers (to)/from	Fund Balance 6-30-98
Athletics	\$3,175	\$ 4,534	\$ 1,588	\$ 0	\$6,121
4-H Club (4-6)	484	1,755	1,815	0	424
NETA Club	196	0	0	0	196
Band	206	0	206	0	0
Classroom	345	6,588	6,615	0	198
Graduation	1,492	2,122	3,929	0	1,685
Library	1,810	3,434	3,835	214	3,643
Post Helpers/Facilitator	151	0	151	0	0
Student Assistance/Supply	61	43	0	0	104
Student Council/SOC	214	762	749	0	227
Teachers' Courtesy Fund	388	415	751	0	5
Teachers/Classroom Supplies	0	1,588	1,472	(194)	222
Yearbook	199	0	0	0	199
Miscellaneous	-415	8,112	6,699	(425)	1,113
Total	\$11,822	\$31,352	\$31,382	\$625	\$11,817

The accompanying notes are an integral part of this statement.

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

Combined Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
ASSETS:				
Cash	\$ 8,215	\$8,468	\$16,683	\$13,496
Savings-CD's	3,808	0	3,808	0
Accounts Receivable	___0	___0	___0	___0
Total Assets	\$12,023	\$8,468	\$20,491	\$13,496
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	11,213	0	11,213	10,288
Fund Balance, Restricted	___0	8,468	8,468	3,208
Total Liabilities & Fund Balance	\$11,213	\$8,468	\$19,681	\$13,496

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
STUDENT ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and
Restricted Fund Balances for the Year Ended June 30, 1999

	General Fund	Special Revenue Fund	Total (Monomoran Only)	6-30-97 (Monomoran Only)
REVENUES:				
Educational Materials	\$ 922	\$ 0	\$ 922	\$ 1,218
Concession Sales	290	0	290	230
School Pictures	2,446	0	2,446	2,823
Quaker Supper	1,685	0	1,685	1,786
Book Fair	2,234	0	2,234	2,945
Yearbook Sales	1,590	0	1,590	1,630
Field Trips	3,491	0	3,491	3,688
Interest Income	434	0	434	510
Library	0	241	241	0
PTSA/PTO/Parent Assoc.	0	12,279	12,279	12,288
Teacher Courtesy Fund	0	339	339	424
Donations/Miscellaneous	3,412	3,581	6,993	4,748
Total Revenues	\$18,522	\$18,214	\$36,736	\$52,711

Continued next page.

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANAStatement of Revenues, Expenditures and Changes in General and
Restricted Fund Balances for the Year Ended June 30, 1998
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES				
Office Expenses	\$ 1,846	\$ 0	\$ 1,846	\$ 1,822
Educ. Supplies/Materials	3,898	0	3,898	4,224
Telephone	739	0	739	739
Condo Supper Costs	528	0	528	604
Book Fair Costs	1,642	0	1,642	2,028
Yearbook Costs	1,389	0	1,389	1,806
Field Trips	4,165	0	4,165	3,799
Repairs & Maintenance	2,799	0	2,799	821
Library	0	108	108	0
PISCOPTO/Parent Assoc.	0	15,843	15,843	18,545
Teachers' Courtesy Fund	0	312	312	414
Miscellaneous	3,520	0	3,520	2,126
Total Expenditures	\$22,529	\$17,565	\$40,094	\$28,532
Excess (Deficiency) of Revenues over Expenditures	\$ (872)	\$ (2,182)	\$ (3,054)	\$ -4,179
Other Financing Sources (Uses)				
Transfers In	0	2,526	2,526	0
Transfer Out	0	(2,526)	(2,526)	0
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (872)	\$ (2,182)	\$ (3,054)	\$ -4,179
Fund Balance at Beginning of Year	11,215	8,469	19,684	15,466
Fund Balance at End of Year	\$10,343	\$ 6,287	\$16,630	\$11,287

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANAStatement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
Library	\$ 0	\$ 241	\$ 108	\$ 0	\$ 133
PTSD/PDO/Parent Assoc.	3,569	12,279	15,083	(2,328)	2,239
Teachers' Courtesy Fund	391	338	313	0	296
Miscellaneous	580	664	0	2,126	3,670
Total	\$8,420	\$13,522	\$15,209	\$____0	\$8,238

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Mononathan Only)	6-18-97 (Mononathan Only)
ASSETS:				
Cash	\$2,282	\$1,877	\$4,079	\$2,842
Accounts Receivable	____0	____0	____0	____0
Total Assets	<u>\$2,282</u>	<u>\$1,877</u>	<u>\$4,079</u>	<u>\$2,842</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	1,202	0	1,202	1,876
Fund Balance, Restricted	____0	1,877	1,877	1,218
Total Liabilities & Fund Balance	<u>\$2,202</u>	<u>\$1,877</u>	<u>\$4,079</u>	<u>\$2,842</u>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB
STUDENT ACTIVITY FUNDS
NATCHITOCHEE, LOUISIANA**

**Statement of Revenues, Expenditures and Change in General and
Restricted Fund Balances for the Year Ended June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 1,897	\$ 0	\$ 1,897	\$ 905
Educational Materials	5,850	0	5,850	4,791
Telephone	0	0	0	2,660
Commodities Sales	4,545	0	4,545	0
School Pictures	1,248	0	1,249	1,871
Athletics, other	1,817	0	1,817	1,412
Yearbook Sales	1,912	0	1,912	1,869
Field Trips	1,194	0	1,194	0
4-H Club (4-6)	0	428	428	0
4-H Club (Jr. High)	0	0	0	279
BETA Club	0	1,687	1,687	1,848
Chorus/Leaders	0	952	952	2,711
Math Club	0	134	134	0
YACA	0	1,372	1,372	1,210
Donations/Miscellaneous	415	2,592	3,007	312
Total Revenue	\$18,228	\$7,058	\$25,286	\$18,250

Continued next page.

The accompanying notes are an integral part of this statement.

**NEW MIDDLE LAB
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 5,413	\$ 0	\$ 5,413	\$ 2,913
Educ. Supplies/Materials	1,844	0	1,844	3,899
Concession Purchases	2,798	0	2,798	1,730
Activities, other	1,508	0	1,508	1,252
Yearbook Costs	1,865	0	1,865	1,890
Field Trips	355	0	355	0
Repairs & Maintenance	287	0	287	582
4-H (0-0)	0	418	418	123
BETA Club	0	838	838	1,884
Cheerleaders	0	768	768	2,758
YACA	0	1,489	1,489	874
Miscellaneous	___380	2,882	___2,882	___208
Total Expenditures	\$37,662	\$8,187	\$24,839	\$32,628
Excess (Deficiency) of Revenues over Expenditures	\$ ___376	\$ 561	\$ 1,237	\$ (1,876)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 578	\$ 661	\$ 1,237	\$ (1,876)
Fund Balance at Beginning of Year	___1,626	1,216	___2,842	___3,208
Fund Balance at End of Year	\$ 1,250	\$1,877	\$ 3,127	\$ 1,332

The accompanying notes are an integral part of this statement.

**NEW MIDDLE LAR
 STUDENT ACTIVITY FUNDS
 NATCHITOCHEES, LOUISIANA**

**Statement of Changes in Restricted Fund Balances for the
 Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers (in/out)	Fund Balance 6-30-98
4-H Club (4-C)	\$294	\$ 428	\$ 400	\$0	\$ 312
BETA Club	831	1,067	920	0	778
Cheerleaders	(48)	955	766	0	141
Math Club	108	134	0	0	242
YACA	241	1,372	1,489	0	324
Miscellaneous	—0	2,892	2,892	0	—189
Total	\$1,216	\$5,818	\$6,327	\$0	\$4,527

The accompanying notes are an integral part of this statement.

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

Combined Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-97 (Memorandum Debit)
ASSETS:				
Cash	\$20,520	\$7,513	\$28,033	\$28,139
Accounts Receivable	— 0	— 0	— 0	— 0
Total Assets	\$20,520	\$7,513	\$28,033	\$28,139
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	21,520	0	21,520	22,140
Fund Balance, Restricted	— 0	7,513	7,513	7,389
Total Liabilities & Fund Balance	\$21,520	\$7,513	\$29,033	\$29,529

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Debit)
REVENUES:				
Office Receipts	\$ 8,848	\$ 0	\$ 8,848	\$ 6,742
Educational Materials	4,800	0	4,800	3,764
School Prizes	4,028	0	4,028	3,805
Spirit Shirt Sales	1,200	0	1,200	1,298
Book Fair	0	0	0	3,147
Yearbook Sales	3,495	0	3,495	3,286
Interest Income	936	0	936	872
4-H (Club) (H-C)	0	388	388	389
Gifted & Talented	0	8,555	8,555	8,001
Library	3,189	0	3,189	0
Four Helpers/Facilitator	0	172	172	158
PISCOPTIC/Parent Assoc.	0	13,134	13,134	13,383
Teachers' Courtesy Fund	0	245	245	348
Total Revenues	\$28,286	\$12,480	\$40,766	\$46,829

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Minororandem Cats)	8-30-97 (Minororandem Sub)
EXPENDITURES				
Office Expenses	\$ 8,558	\$ 0	\$ 8,558	\$ 6,890
Educ. Supplies/Materials	5,412	0	5,412	6,596
School Parties Costs	40	0	40	0
Spirit Merch Costs	1,098	0	1,098	1,236
Book Fair Costs	0	0	0	3,582
Yearbook Costs	3,217	0	3,217	2,898
4-H Club (H-O)	0	398	398	328
Gifts & Tokens	0	8,525	8,525	8,019
Library	6,569	0	6,569	0
Peer Helpers/Facilitator	0	169	169	169
PISCOPE/Parent Assoc.	0	13,862	13,862	10,600
Teachers' Country Fund	0	238	238	191
Total Expenditures	\$28,887	\$22,336	\$51,223	\$48,412
Excess (Deficiency) of Revenues over Expenditures	\$ 1,663	\$ 114	\$ 1,777	\$ 6,586
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (615)	\$ 114	\$ (501)	\$ 6,586
Fund Balance at Beginning of Year	22,148	7,769	29,917	22,971
Fund Balance at End of Year	\$21,533	\$ 7,883	\$29,416	\$29,557

The accompanying notes are an integral part of this statement.

NORTHHEMPTON ELEMENTARY
STUDENT ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
4-68 Club (4-6)	\$ 52	\$ 384	\$ 380	0	\$ 46
Gifted & Talented	53	8,555	8,523	0	85
Peer Helpers/Facilitators	99	372	369	0	94
PTSA/PTC/Parent Assoc.	3,802	13,134	13,062	0	3,874
Teachers' Country Fund	264	245	238	0	271
Total	\$4,569	\$22,690	\$22,572	0	\$2,566

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	6-30-97 (Memorandum Debit)
ASSETS:				
Cash	\$4,997	\$2,040	\$7,037	\$7,283
Accounts Receivable	— 0	— 0	— 0	— 0
Total Assets	\$4,997	\$2,040	\$7,037	\$7,283
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	4,997	0	4,997	6,238
Fund Balance, Restricted	— 0	2,040	2,040	1,045
Total Liabilities & Fund Balance	\$4,997	\$2,040	\$7,037	\$7,283

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Monocash) Only	6-30-97 (Monocash) Only
REVENUES:				
Educational Materials	\$ 1,477	\$ 0	\$ 1,477	\$ 1,365
School Pictures	4,318	0	4,318	3,685
Gumbo Supper Costs	1,913	0	1,913	2,171
Book Fair	2,900	0	2,900	2,824
Field Trips	8,678	0	8,678	1,787
4-H Club (14-5)	0	72	72	42
Band	0	3,461	3,461	2,187
Devil Team	0	517	517	896
Library	1,331	0	1,331	1,824
Music Club	0	185	185	619
Peer Helpers/Facilitator	0	6	6	52
PTSD/PTOP/Parent Assoc.	0	788	788	205
Student Council/SCCO	0	159	159	0
Teachers' Country Fund	0	3,828	3,828	3,646
Donations/Miscellaneous	<u>9,515</u>	<u>158</u>	<u>9,673</u>	<u>8,442</u>
Total Revenues	\$21,358	\$9,697	\$31,055	\$28,753

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES				
Office Expenses	\$ 861	\$ 0	\$ 861	\$ 838
Edm. Supplies/Materials	1,763	0	1,763	1,473
Telephone	1,566	0	1,566	1,400
School Picture Costs	2,940	0	2,940	3,120
Grants/Supper Costs	348	0	348	335
Book Fair Costs	2,411	0	2,411	2,381
Field Trips	18,113	0	18,113	2,173
Repairs & Maintenance	1,004	0	1,004	854
4-H Club (4-6)	0	0	0	180
Band	0	4,073	4,073	6,373
Drill Team	0	370	370	353
Library	1,643	0	1,643	2,900
Music Club	0	283	283	600
Peer Helpers/Facilitators	0	0	0	38
PTSO/PTO/Parent Assoc.	0	100	100	48
Student Council/SOO	0	84	84	0
Teachers' Counting Fund	0	3,844	3,844	4,134
Miscellaneous	8,212	103	8,315	4,534
Total Expenditures	932,381	98,118	1,030,499	932,927

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$(1,233)	\$ 987	\$ (246)	\$ 1,736
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$(1,233)	\$ 987	\$ (246)	\$ 1,736
Fund Balance at Beginning of Year	5,236	1,833	7,069	5,337
Fund Balance at End of Year	\$ 4,003	\$2,820	\$ 6,823	\$ 7,073

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
4-H Club (19-6)	\$ 65	\$ 73	\$ 8	50	\$ 80
Band	0	3,461	4,073	0	(612)
Drill Team	0	317	378	0	147
Music Club	17	338	299	0	6
Peer Helpers/Facilitators	0	8	8	0	6
PTSO/PTO/Parents Assoc.	200	308	190	0	745
Student Council/SOD	0	159	84	0	75
Teachers' Country Fund	(1,484)	3,828	3,844	0	(621)
Yearbook	2,196	0	0	0	2,196
Miscellaneous	____8	____125	____122	8	____22
Total	\$1,653	\$8,057	\$8,119	58	\$2,648

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1998**

	General Fund	Special Revenue Fund	Total (Memorandum Subj)	9-30-97 (Memorandum Subj)
ASSETS:				
Cash	\$24,266	\$8,889	\$33,155	\$24,266
Accounts Receivable	_____\$	_____\$	_____\$	_____\$
Total Assets	\$24,266	\$8,889	\$33,155	\$24,266
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	24,266	0	24,266	21,182
Fund Balance, Restricted	_____\$	8,889	8,889	3,682
Total Liabilities & Fund Balance	\$24,266	\$8,889	\$33,155	\$24,266

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Debit)	8-30-97 (Memorandum Debit)
REVENUES:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 354
Educational Materials	1,923	0	1,923	343
Concession Sales	6,528	0	6,528	3,608
School Pictures	7,839	0	7,839	11,815
Spirit Store Sales	406	0	406	392
Student Store/Books, Sales	2,483	0	2,483	1,761
Field Trips	2,829	0	2,829	4,267
Lodger Fees	419	0	419	0
Interest Income	817	0	817	648
4-H Club (4-H)	0	382	382	373
Library	0	4,982	4,982	4,168
Orchestra	0	173	173	0
Fair Helpers/Facilitators	0	283	283	1,882
PTSDA/PTC/Parent Assoc.	0	11,688	11,688	18
Teachers' Courtesy Fund	0	328	328	431
Donations/Miscellaneous	544	35	580	15,827
Total Revenues	\$42,629	\$18,833	\$61,462	\$45,695

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 1,264
Books, Supplies/Materials	3,963	0	3,963	1,855
Telephone	1,508	0	1,508	1,071
Construction Purchases	3,617	0	3,617	4,050
School Picture Costs	4,418	0	4,418	7,335
Student Snow/Mkdn. Costs	2,882	0	2,882	1,554
Field Trips	2,207	0	2,207	4,820
Repairs & Maintenance	156	0	156	99
4-H Club (4-6)	0	541	541	578
Library	0	4,790	4,790	3,031
Chester	0	250	250	0
Peer Helpers/Facilitators	0	711	711	1,500
PTSA/PTO/Parent Assoc.	0	4,186	4,186	38
Teacher's Courtesy Fund	0	355	355	548
Miscellaneous	303	38	341	12,882
Total Expenditures	\$28,286	\$21,832	\$50,118	\$42,363
Excess (Deficiency) of Revenues over Expenditures	\$ 3,084	\$ 3,207	\$ 6,291	\$ 6,664
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 3,084	\$ 3,207	\$ 6,291	\$ 6,664
Fund Balance at Beginning of Year	21,182	3,682	24,864	38,148
Fund Balance at End of Year	\$24,266	\$ 6,889	\$31,155	\$44,812

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998**

	Fund Balance 6-30-97	Receipts	Expenditures	Transfers In/Out	Fund Balance 6-30-98
4-88 Club (4-6)	\$ 189	\$ 582	\$ 541	50	\$ 280
Library	781	4,882	4,770	0	893
Orchestra	0	373	258	0	115
Peer Helpers/Facilitators	808	283	713	0	400
PTSD/PTCA/Parent Assoc.	1,664	11,648	6,366	0	7,128
Teachers' Courtesy Fund	150	328	325	0	95
Miscellaneous	—0	—15	—38	0	—53
Total	\$1,692	\$18,831	\$12,832	50	\$6,889

The accompanying notes are an integral part of this statement.

**MATCHBROTHER PRESCHOOL CENTER
STUDENT ACTIVITY FUNDS
MATCHBROTHERS, LOUISIANA**

Continued Balance Sheet
June 30, 1998

	General Fund	Special Revenue Fund	Total (Monocash Only)	6-18-97 (Monocash Only)
ASSETS:				
Cash	\$331	\$1,827	\$2,178	\$2,448
Accounts Receivable	—0	—0	—0	—0
Total Assets	\$331	\$1,827	\$2,178	\$2,448
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	151	0	151	718
Fund Balance, Restricted	—0	2,627	2,627	2,732
Total Liabilities & Fund Balance	\$151	\$2,627	\$2,778	\$3,450

The accompanying notes are an integral part of this statement.

**NATCHITOCHES FRESHWATER CENTER
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

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

	General Fund	Special Revenue Fund	Total (Miscellaneous Only)	6-30-97 (Miscellaneous Only)
REVENUES:				
Concession Sales	\$ 866	\$ 0	\$ 866	\$1,413
School Pictures	473	0	473	146
Spirit Shirt Sales	44	0	44	681
Book Fair	691	0	691	888
Field Trips	166	0	166	0
School Board Reimb.	104	0	104	0
PTSD/PTA/Parent Assn.	0	2,352	2,352	62
Principals' Assn.	0	0	0	120
Student Assistance/Supply	0	468	468	590
Teachers' Courtesy Fund	0	263	263	296
Donations/Miscellaneous	0	852	852	787
Total Revenue	\$2,344	\$4,165	\$6,511	\$4,864

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-97 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 742	\$ 0	\$ 742	\$ 882
Educ. Supplies/Materials	582	0	582	889
Commission/Purchases	613	0	613	941
Spinal Shift Costs	0	0	0	620
Book Fair	641	0	641	0
Repairs & Maintenance	123	0	123	158
PESCAP/Parent Assoc.	0	2,172	2,172	893
Powerlifting	0	0	0	5
Principal's Assoc.	0	120	120	8
Student Assistance/Supply	0	481	481	212
Teacher/Courtesy Fund	0	424	424	242
Miscellaneous	___0	___670	___670	___7
Total Expenditures	\$2,711	\$8,667	\$8,738	\$2,168
Excess (Deficiency) of Revenues over Expenditures	\$ 186	\$ 186	\$ 236	\$ 1,246
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (187)	\$ 108	\$ (267)	\$ (244)
Fund Balance at Beginning of Year	___718	2,212	2,413	3,689
Fund Balance at End of Year	\$ 1,251	\$2,822	\$2,178	\$2,445

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PRESCHOOL CENTER
STUDENT ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Restricted Fund Balances for the
Year Ended June 30, 1998

	Fund Balance 6-30-97	Receipts	Expenditures	Transfer In/Out	Fund Balance 6-30-98
PTSD/PTO/Parent Assoc.	\$1,693	\$2,552	\$2,572	\$0	\$1,673
Principal's Assoc.	726	0	139	0	586
Student Assistance/Supply	102	460	461	0	100
Teacher-Career Fund	506	263	434	0	335
Miscellaneous	0	892	670	0	222
Total	\$2,927	\$4,167	\$4,076	\$0	\$2,912

The accompanying notes are an integral part of this statement.

**NATCHITOCHES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
June 28, 1998**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Natchitoches Parish School Board Activity Funds, a component unit of the Natchitoches Parish School Board.
2. One reportable condition disclosed during the audit of the financial statements was reported in the Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. The condition reported was not a material weakness.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

98-1. SEPARATION OF DUTIES

Condition: The accounting department/office of each school in the parish consists of only one employee. This leaves very little opportunity to have proper separation of duties.

Criteria: Segregation of duties provides better internal controls.

Effect: Without proper segregation of duties, unauthorized use of funds could occur.

Recommendation: Since the cost of an internal control system should not outweigh the benefits derived from it, we cannot recommend that additional personnel be added, and have no recommendation to make in this area.

Response: No response warranted.



James Guin, Ed.D.
Principal

Lakeview High School

7505 LA Hwy 9 • P.O. Box 500
Camp, Louisiana 71411
(518) 876-5568



Shirley Erwin, Jr.
Assistant Principal

December 11, 1998

TO: Mr. Kenneth Daulte, Superintendent

FROM: James Guin

SUBJECT: Audit Report

Dear Mr. Daulte:

As the request of Mr. Vanderzypen and based upon information provided by Mr. Cunningham, the following applies. I am aware that we have a deficit in the yearbook account, even though we have made significant gains. We have in place a series of fund raises both one time and ongoing. Too, as the Superintendent and some board members have requested, we are continuing a yearbook, however utilizing an economy model.

Our goal is total elimination of the yearbook deficit.

Sincerely,

James Guin

cc. Mr. John Vanderzypen

Louisiana Association of Councils on Aging, Inc.
Natchitoches, Louisiana
June 30, 1998

SUMMARY OF PRIOR YEAR'S FINDINGS

SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

There were no findings or management letter comments in the prior year, other than "Repatriation of duties", which was not a material weakness nor was a recommendation issued.

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III: MANAGEMENT LETTER

1997 - 1. Separate Accounting of Student Activity Funds and Purchasing Procedures.

Condition: This finding reported six schools which violated school board policy by making expenditures in restricted funds beyond the balance in the account(s). This also was a direct violation of Louisiana Revised Statute 17:414.

Recommendation: The auditor recommended that all deficits be eliminated. The school board concurred with the auditor's recommendation and directed the schools to comply.

Current Status: Four of the six school eliminated all deficits. Three schools, Lakeview High School, Natchitoches Junior High and Parks Elementary, continue to be in violation. However, the deficits existing at June 30, 1998 are considerably lower than in the prior year and progress is being made, with the exception of Lakeview High School's yearbook fund. See the Corrective Action Plan on page 111.

INTERNAL CONTROL AND COMPLIANCE

Johnson, Thomas & Cunningham

Chartered Public Accountants

John S. Johnson, C.P.A., A.C.P.A., A.C.F.A., C.F.A. (Retired)

Robert W. Johnson, C.P.A., A.C.P.A., A.C.F.A., C.F.A.

Wayne R. Cunningham, C.P.A., A.C.P.A., A.C.F.A., C.F.A.

1000 Woodland Drive

Metairie, Louisiana 70002

(504) 885-9999

Telex: 000112001000

December 18, 1998

Superintendent Kenneth Dufite
and the Members of the Natchitoches
Parish School Board
Natchitoches, LA 71407

We have audited the component unit financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 1998 and have issued our report dated November 11, 1998 as part of the component unit financial statements of the Student Activity Funds of Natchitoches Parish.

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

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

- Criteria #1 - Retention and Organization of Records - Records well organized and separated by fiscal year.
Properly implemented.
- Criteria #2 - Retention of Accounting Records which Support the Audit Trail - Vouchers, receipts, and other related documents used properly.

Properly implemented, with the exception of receipt logs. We noted that nearly all schools need some improvement regarding retention of receipt logs.

Criteria #3 - Separate Accounting of Student Activity Funds - Cumulative record which shows the balance in each restricted account at the end of each month.

Properly implemented with the exception of certain schools which violated school board policy by making expenditures in restricted funds beyond the balance in the accounts). The schools found to be in violation were Lakeview High, Marshfield Junior High, and Parks Elementary. (See below)

No expenditures, including charges paid or unpaid, shall be incurred beyond funds available. This is a direct violation of Louisiana Revised Statute RS 17:414.

Criteria #4 - Accountability of School Funds - Control of admissions and association receipts at school events.

Properly implemented.

Criteria #5 - Use of Bank Accounts - Established and maintained in accordance with school board authority.

Properly implemented.

Criteria #6 - Employment of Personnel - Schools not permitted to directly employ personnel or supplement salaries.

Properly implemented.

Criteria #7 - Purchasing Procedures - Authorization for specific expenditures.

Properly implemented, with the exception of Lakeview High School. (See below)

Criteria #8 - Check Writing Procedures - Cash disbursements authorized, signed and retained in "identifiable" party.

Properly implemented.

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

Lakeview High School - This school has one restricted fund with a deficit balance of \$8,161 and has maintained a deficit balance in its general fund for nine consecutive years with a current year-end deficit balance of \$2,292. After the 1991-'96 year, school administration developed a plan with the board to have the general fund deficit eliminated within 4 years. All restricted fund deficits were required to be eliminated within one year in accordance with that agreement.

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

Sincerely,



Johnson, Thomas & Cunningham, CPAs