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WEST BATON PUBLIC FINANCIAL SCHOOL BOARD  
FORT ALLEN, LOUISIANA

ANNUAL FINANCIAL REPORT

YEAR ENDED JUNE 30, 1990

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Release Date: FEB 0 3 1991

**WEST BAYOU BOUCE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998**

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PORT ALLEN, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998

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PORT ALLEN, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1998

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WEST BATON BOUCE PARISH SCHOOLS BOARD  
BOUCALIER, LOUISIANA  
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YEAR ENDED JUNE 30, 1998

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**DYER & VICKNAIR**

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**INDEPENDENT AUDITORS' REPORT**

West Baton Rouge Parish School Board  
Port Allen, Louisiana

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

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**

as of and for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1998, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements present fairly, in all material respects, the financial position of each of the individual funds and account groups of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1998, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

in accordance with Government Auditing Standards, we have also issued a report dated December 17, 1998 on our consideration of West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

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

West Baton Rouge, Louisiana  
December 17, 1998

*Dyer & Vicknair*

GENERAL PURPOSE FINANCIAL STATEMENTS



**WEST BAYTON BORNE PARISH SCHOOL BOARD**  
**FOUR ADLER, BOULDERIA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1988**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 1987**

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
<b><u>ASSETS AND OTHER DEBITS</u></b>				
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$1,941,041	\$213,593	\$ 3,326,450	\$1,090,892
Investments, at cost			823,800	3,425,000
Receivables				
Taxes	258,233			
Intergovernmental	480,901	160,346		
Interest			11,440	207,000
Other	1,041			
Due from other funds	1,035			
Inventory		39,348		
Fixed assets				
<b>Total assets</b>	<b><u>2,212,851</u></b>	<b><u>383,939</u></b>	<b><u>3,860,690</u></b>	<b><u>4,722,892</u></b>
<b><u>OTHER DEBITS</u></b>				
Amount available in debt service fund				
Amount to be provided for retirement of general long-term obligations				
<b>Total other debits</b>				
<b>Total assets and other debits</b>	<b><u>2,212,851</u></b>	<b><u>383,939</u></b>	<b><u>3,860,690</u></b>	<b><u>4,722,892</u></b>

FINANCIAL FUND TYPE SCHOOL ACTIVITY AGENCY	ACCOUNT GROUPS		TOTAL	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM LIABILITIES	(NONREVENUE ONLY)	
			JUNE 30, 1958	1957
\$ 330,419			\$ 4,393,498	\$ 2,563,123
			3,947,000	6,359,293
			258,233	285,499
			563,647	489,423
			298,448	236,656
			6,043	2,588
			5,825	17,324
			33,249	36,946
	44,183,163		44,183,163	43,824,358
330,419	44,183,163		53,678,093	53,485,233
		\$ 1,869,090	1,869,090	1,849,543
		10,338,181	10,338,181	12,483,362
-0-		30,196,221	30,196,221	31,853,884
330,419	44,183,163	30,196,221	73,823,393	74,348,123

(Continued)

**WEST BAYOU HOUSE PARISH SCHOOL BOARD**  
**FORT ALLEN, LOUISIANA**  
**BUDGETED BALANCE SHEET**  
**ALL FUND TYPES AND ACCRUAL METHOD**  
**JUNE 30, 1999**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 1997**  
 (continued)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 181,393	\$ 9,849		
Salaries and related expenses payable	1,334,328	241,421		
Due to other funds		5,435		
Deposits due others				
Compensated absences payable				
Bonds payable				
<b>Total liabilities</b>	<u>1,325,721</u>	<u>258,605</u>		
<b>EQUITY AND OTHER CREDITS</b>				
Investment in general fixed assets				
Fund balances				
Reserved for debt service			\$ 1,860,000	
Unreserved - undesignated	<u>887,138</u>	<u>149,773</u>		<u>24,292,982</u>
<b>Total equity and other credits</b>	<u>887,138</u>	<u>149,773</u>	<u>1,860,000</u>	<u>4,292,982</u>
<b>Total liabilities, equity and other credits</b>	<u>2,212,859</u>	<u>408,378</u>	<u>1,860,000</u>	<u>4,292,982</u>

The accompanying notes are an integral part of this statement.

FINANCIAL FUND TYPE SCHOOL ACTIVITY SUBJECT	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
	GENERAL	GENERAL	JUNE 30,	
	FIELD ASSETS	LONG-TERM LIABILITIES	1996	1997
			\$ 310,449	\$ 314,389
			1,488,249	1,868,589
			5,835	17,324
\$ 300,419			230,419	318,833
		\$ 486,271	486,271	597,884
		<u>19,588,028</u>	<u>19,588,028</u>	<u>20,455,988</u>
<u>300,419</u>		<u>20,125,271</u>	<u>22,089,218</u>	<u>22,470,823</u>
	44,185,169		44,185,169	43,834,358
			1,868,090	1,449,543
			<u>5,820,893</u>	<u>6,323,397</u>
			<u>51,886,148</u>	<u>52,633,258</u>
<u>300,419</u>	<u>44,185,169</u>	<u>20,125,271</u>	<u>73,925,369</u>	<u>74,568,121</u>

**WEST BAYON BOARDS PARISH SCHOOL BOARD**  
**PORT ALAIN, LOUISIANA**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
**YEAR ENDED JUNE 30, 1997**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1997**

	GENERAL FUND	SPECIAL REVENUE FUNDS
<b>REVENUES</b>		
Local sources		
Taxes		
Ad valorem	\$ 3,008,883	
Sales and use	3,034,589	
Interest earnings	77,311	\$ 18,691
Food service		293,712
Other	124,844	
State sources		
Equalization	8,198,076	363,064
Other	838,111	
Federal sources	571,280	1,888,028
<b>Total revenues</b>	<b>18,049,890</b>	<b>2,578,412</b>
<b>EXPENDITURES</b>		
Instruction		
Regular programs	7,452,034	
Special programs	1,768,032	583,948
Adult and vocational education programs	487,951	
Other programs	483,174	
Support services		
Student services	518,391	
Instructional staff	859,832	147,379
General administration	530,948	
School administration	1,429,196	
Business services	163,883	19,727
Plant services	1,417,850	8,445
Student transportation services	1,411,861	
Central services	86,783	
Food services		1,884,303
Facilities acquisition and construction		
Debt service		
<b>Total expenditures</b>	<b>16,643,103</b>	<b>2,741,821</b>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL MEMORANDUM ONLY	
		1996	1997
\$ 2,228,714		\$ 5,234,377	\$ 5,200,588
81,417	\$ 204,283	3,234,589	3,147,128
	25,801	453,851	470,525
		381,912	351,734
		151,585	490,823
		6,563,929	6,366,774
		838,711	577,528
		<u>2,879,503</u>	<u>2,120,185</u>
<u>2,310,131</u>	<u>209,284</u>	<u>31,948,048</u>	<u>30,781,332</u>
		7,452,624	6,882,418
		2,253,600	2,828,652
		497,961	424,327
		492,176	397,448
		515,291	494,741
		1,007,830	986,281
78,287		608,133	627,229
		1,429,196	1,488,698
		193,486	212,270
		1,404,298	1,708,861
		1,411,851	1,393,856
		86,752	90,895
	33,288	1,984,383	1,051,883
		33,288	700,257
<u>2,821,717</u>		<u>2,821,717</u>	<u>3,020,646</u>
<u>2,829,884</u>	<u>33,288</u>	<u>21,520,812</u>	<u>21,148,172</u>

(Continued)

**WEST BAYOU BOSSA FRANCH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**ALL GOVERNMENTAL FUND TYPES**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1988**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1987**  
 (Continued)

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ 1785,107	\$ (163,404)
<b>OTHER FINANCING SOURCES (USES)</b>		
Operating transfer in	1,823,174	44,377
Operating transfer out	<u>(48,322)</u>	<u>(123,170)</u>
<b>Total other financing sources (uses)</b>	<u>1774,852</u>	<u>21,207</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	183,697	(140,388)
<b>FUND BALANCES, beginning</b>	<u>798,433</u>	<u>380,981</u>
<b>FUND BALANCES, ending</b>	<u>982,130</u>	<u>240,593</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 1988	1987
\$ 218,543	\$ 375,889	\$ 1,471,965	\$ 1,164,438
		1,972,198	436,922
	<u>(1,600,888)</u>	<u>(1,022,198)</u>	<u>(436,922)</u>
	<u>(1,600,888)</u>	<u>-0-</u>	<u>-0-</u>
218,543	(374,881)	1,471,965	1,164,438
<u>1,648,563</u>	<u>5,516,983</u>	<u>6,152,840</u>	<u>6,512,378</u>
<u>1,867,098</u>	<u>5,142,092</u>	<u>7,688,873</u>	<u>8,122,348</u>



**WEST BAYOU BOUCE PARISH SCHOOL BOARD**  
**WEST ALLEN, LOUISIANA**  
**SCHEMATIC FUNDS - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (MAY BEASIN) AND ACTUAL**  
**YEAR ENDING JUNE 30, 1978**

	GENERAL FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Local sources			
Taxes			
Ad valorem	\$ 2,903,800	\$ 2,008,663	\$ 895,137
Sales and use	2,058,000	3,034,589	976,589
Interest earnings	48,600	77,111	28,511
Food service			
Other	127,278	124,665	(2,613)
State sources			
Equalization	8,194,078	8,194,078	-
Other	928,251	838,713	(89,538)
Federal sources			
	483,810	571,283	87,473
<b>Total revenues</b>	<b>15,518,411</b>	<b>15,848,298</b>	<b>329,887</b>
<b>EXPENDITURES</b>			
Instruction			
Regular programs	7,484,211	7,453,024	(31,187)
Special programs	1,489,800	1,740,032	(251,232)
Adult and vocational education programs	435,258	407,951	27,307
Other programs	402,511	492,178	89,667
Support services			
Student support	584,675	535,293	49,382
Instructional staff	854,682	859,652	(5,070)
General administration	560,274	530,086	30,188
School administration	1,967,484	1,429,194	538,290
Business services	351,649	363,483	(11,834)
Plant services	1,752,018	1,817,850	(65,832)
Student transportation services	1,380,928	1,411,451	(30,523)
Central services	80,556	86,752	(6,196)
Food service program			
<b>Total expenditures</b>	<b>16,905,881</b>	<b>16,645,382</b>	<b>260,499</b>

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (EXCESSIVE)</u>
\$ 17,500	\$ 10,623	\$ (6,877)
359,707	361,913	(2,206)
391,130	367,966	(23,164)
<u>1,788,856</u>	<u>1,918,023</u>	<u>129,167</u>
<u>2,556,413</u>	<u>2,578,412</u>	<u>21,999</u>
583,848	583,848	-0-
147,378	147,378	-0-
18,727	18,727	-0-
8,445	8,445	-0-
<u>2,098,603</u>	<u>2,094,383</u>	<u>4,220</u>
<u>2,858,118</u>	<u>2,741,823</u>	<u>116,295</u>

(Continued)

**WEST BAYOU BOUCE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**OPERATIONAL FUNDS - GENERAL**  
**AND SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (GRAN MARIU) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1998**

(Continued)

	GENERAL FUND		VARIANCE- FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$11,387,479</b>	<b>\$ 738,187</b>	<b>\$ 109,369</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	1,928,009	1,823,178	(104,831)
Operating transfer out	(338,323)	(46,372)	291,951
<b>Total other financing sources (uses)</b>	<b>1,589,686</b>	<b>1,776,806</b>	<b>187,070</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(697,683)</b>	<b>181,697</b>	<b>879,386</b>
<b>FUND BALANCES, beginning</b>	<b>731,700</b>	<b>985,433</b>	<b>(253,733)</b>
<b>FUND BALANCES, ending</b>	<b>34,017</b>	<b>887,130</b>	<b>853,113</b>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ <u>(278,645)</u>	\$ <u>(163,404)</u>	\$ <u>135,241</u>
<u>259,494</u>	<u>23,395</u>	<u>(237,399)</u>
<u>259,494</u>	<u>23,395</u>	<u>(237,399)</u>
<u>(49,151)</u>	<u>(140,288)</u>	<u>(91,837)</u>
<u>273,670</u>	<u>260,881</u>	<u>2,311</u>
<u>224,519</u>	<u>140,273</u>	<u>(183,746)</u>

**WEST BAYOU BOONE PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 GOVERNMENTAL FUNDS - DEBT SERVICE  
 AND CAPITAL PROJECTS FUND  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
 YEAR ENDED JUNE 30, 1978**

	<u>DEBT SERVICE FUNDS</u>		VARIANCE- FAVORABLE (UNFAVORABLE)
	<u>BUDGET</u>	<u>ACTUAL</u>	
<b>REVENUES</b>			
Local sources			
Taxes			
Ad valorem	\$ 2,218,358	\$ 2,218,714	\$ (3,346)
Interest earnings	98,000	81,837	(16,163)
Other			
<b>Total revenues</b>	<u>2,316,358</u>	<u>2,300,551</u>	<u>(15,807)</u>
<b>EXPENDITURES</b>			
Support services			
General administration	85,000	78,887	6,113
Debt service	2,223,958	2,221,717	2,241
Facilities acquisition and construction			
<b>Total expenditures</b>	<u>2,188,958</u>	<u>2,299,894</u>	<u>1,110</u>
<b>EXCESS OF REVENUES OVER ALLOCATIONS</b>	213,392	210,543	(2,849)
<b>DEBT FINANCING SOURCES (USES)</b>			
Operating transfer in (out)			
<b>EXCESS (DEFICIENCY) OF REVENUES OVER ALLOCATIONS AND DEBT FINANCING USES</b>			
	213,392	210,543	(2,849)
<b>FUND BALANCES, beginning</b>	<u>1,445,344</u>	<u>1,445,513</u>	<u>169</u>
<b>FUND BALANCES, ending</b>	<u>1,442,952</u>	<u>1,440,098</u>	<u>(2,854)</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE - FAVORABLE (UNFAVORABLE)</u>
\$ 300,000	\$ 284,283	\$ (4,283)
<u>30,000</u>	<u>25,000</u>	<u>4,288</u>
<u>310,000</u>	<u>309,283</u>	<u>(718)</u>
<u>10,000</u>	<u>11,200</u>	<u>(200)</u>
<u>10,000</u>	<u>11,200</u>	<u>(200)</u>
277,000	278,999	(1,001)
<u>(1,000,000)</u>	<u>(1,028,000)</u>	<u>-0-</u>
(723,000)	(726,801)	(3,801)
<u>9,514,051</u>	<u>9,518,383</u>	<u>2,932</u>
<u>4,781,051</u>	<u>4,792,382</u>	<u>1,831</u>

WEST BATON BOUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
BOOKS TO FINANCIAL STATEMENTS  
JUNE 30, 1998

INTRODUCTION

The West Baton Rouge Parish School Board was created by Louisiana Revised Statute (LSA R.S.) 17:51 to provide public education for the children within West Baton Rouge Parish. The School Board is authorized by R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of 12 members who are elected from 8 districts for a term of four years.

The school board operates ten (10) schools within the parish with a total enrollment of approximately 3900. In conjunction with the regular educational programs, some of the schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

The accompanying financial statements of the West Baton Rouge Parish School Board 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.

B. Reporting Entity

The school board includes all funds, account groups, activities, or centers, that are within the oversight responsibility of the school board.

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and fiscally independent, the school board is a separate governmental reporting entity.

Certain units of local government over which the school board exercises no oversight responsibility are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the school board.

**HIST. DAVEN HOUZE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 1988**  
(Continued)

**C. Fund Accounting**

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

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

**Governmental Funds**

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

1. The general fund is the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt service funds account for transactions relating to resources retained and used for the payment of interest and principal on those long-term obligations recorded in the general long-term obligations account group.
4. Capital projects funds account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.



**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**POST OFFICE, LOUISIANA**  
**NOTE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1978**  
(Continued)

**Fiduciary Funds**

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Fiduciary funds include:

**1. School Activity Agency Fund**

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

**2. Basis of Accounting**

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

**Revenues**

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

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

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

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

**NIGHT WATCH HOME PRIMER SCHOOL BOARD**  
**POST OFFICE, LOUISIANA**  
**STATE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**  
**(Continued)**

Interest earnings on time deposits are recorded when earned.

Substantially all other revenues are recorded when received.

**Expenditures**

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

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

**Other Financing Sources (uses)**

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

**E. Budgets**

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

The proposed budget and the date of the public hearing on the budget was advertised in the official journal at least 10 days prior to the public hearing. The proposed budget was made available for public inspection on that date. A public hearing on the proposed budget was held on September 10, 1997 for suggestions and comments from taxpayers. The budget was adopted at a regular board meeting on September 18, 1997.

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

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

WEST BAYOU BOYCE FARMER SCHOOL BOARD

BOYCE FARMER, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

1988-89, 1989

(Continued)

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

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

**F. Encumbrances**

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

**G. Cash and Cash Equivalents**

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

**H. Investments**

Investments are limited by S.S. 33:2868 and the school board's investment policy. If the original maturities of investments of investments exceed 90 days, they are classified as investments, however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**I. Short-Term Interfund Receivables/Payables**

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

**J. Inventories**

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

WEST BATON MIDDLE PARISH SCHOOL BOARD  
EAST RIVER, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1978  
(Continued)

The commodities are recorded as revenue when received (issued); however, all inventory is recorded as an expense when consumed.

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

**J. Compensated Absences**

All 12 month employees earn from 10 to 20 days of vacation leave each year, depending on their length of service. Vacation leave is credited at the end of the fiscal year and must be taken in the following fiscal year.

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

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

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

**K. Fixed Assets**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account.

WEST BAYON EIGHTH GRADE SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1958  
(Continued)

group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on management's estimate if historical cost is not available.

**I. Long-term Obligations**

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

**H. Interfund Transactions**

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

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

**N. Total Columns or Combined Statements**

The total columns on the combined 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. Interfund eliminations have not been made in the aggregation of this data.

**O. Comparative Data**

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

**F. Reclassifications**

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

MERT BATON ROUGE PARISH SCHOOL BOARD  
POST ALLEN, LOUISIANA  
NOTE TO FINANCIAL STATEMENTS  
JUNE 30, 1998  
(Continued)

note #2: CASH AND CASH EQUIVALENTS

At June 30, 1998, the school board has cash and cash equivalents (book balances) totaling \$4,393,484 as follows:

Interest-bearing demand deposits	\$3,967,479
Time deposits	<u>1,428,005</u>
<b>Total</b>	<b><u>4,393,484</u></b>

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 with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1998, the school board has \$4,292,822 in deposits (collected bank balances). These deposits are secured from risk by \$204,000 of federal depository insurance and \$4,088,822 of pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, S.G. 39:2279 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

note #3: INVESTMENTS

At June 30, 1998, the school board holds time certificates of deposit totaling \$3,947,000. These time certificates of deposit are in the name of the school board. They are considered secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

WEST BATON ROUGE PARISH SCHOOL BOARD  
 WEST BATON, LOUISIANA  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 1998  
 (continued)

**Note #4: RECEIVABLES**

The following is a summary of receivables at June 30, 1998:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Taxes				
Sales	\$ 258,233			
Intergovernmental				
Federal	147,238	\$ 148,746		
State	219,507			
Local				
Interest			\$ 11,440	\$ 287,800
Other	6,042			
<b>Total</b>	<b>671,020</b>	<b>148,746</b>	<b>11,440</b>	<b>287,800</b>

**Note #5: FIXED ASSETS**

A summary of changes in the general fixed assets account group for the year ended June 30, 1998, follows:

<u>Description</u>	<u>Balance July 1, 1997</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1998</u>
Land	\$ 885,831			\$ 885,831
Buildings and Improvements	39,814,384	\$ 11,500		39,807,564
Furniture, equipment & vehicles	8,884,823	729,501	\$ 2,050	9,612,274
<b>Totals</b>	<b>47,585,038</b>	<b>741,001</b>	<b>2,050</b>	<b>48,323,989</b>

**Note #6: CHANGES IN LONG-TERM OBLIGATIONS**

The following is a summary of the long-term obligation transaction for the year ended June 30, 1998:

	<u>BONDED DEBT</u>	<u>COMPENSATED ABSENCES</u>	<u>TOTAL</u>
Balance, July 1, 1997	\$20,455,000	\$ 581,884	\$21,036,884
Additions		8,387	
Reductions	185,000		185,000
Balance, June 30, 1998	<u>19,270,000</u>	<u>590,271</u>	<u>19,860,271</u>

**WEST BATON BOUGH PARISH SCHOOL BOARD  
WEST ALLEN, LOUISIANA  
STATE TO FINANCIAL STATEMENTS  
JUNE 30, 1988  
(continued)**

Compensated absences payable consist of the portion of accumulated leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of each fiscal year; therefore, the \$8,987, reflected above as additions from compensated absences is the net of leave benefits earned and paid during the year.

Bonded debt represents \$19,598,000 of general obligation bonds with maturities from 1988 to 2012 and interest rates from 8.0 to 10.0%. Bond principal and interest payable in the next fiscal year are \$328,500 and \$1,009,456, respectively. The individual issues are as follows:

\$23,445,000 General Obligation School Improvement Bonds issued September 1, 1973 for the purpose of constructing and renovating school facilities in the parish, due in annual installments of \$880,000 to \$2,810,000 through March 1, 2012 with interest at 8% to 10%, secured by an annual ad valorem tax levy.

\$19,598,000

As June 30, 1988, the school board has accumulated \$1,868,000 in the debt service fund for future debt retirement. The annual requirements to amortize all bonds at June 30, 1990, including interest of \$8,832,288, are as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>1988</u> <u>Bonds</u>
1989	\$ 1,989,456
1990	1,868,000
1991	1,970,147
Thereafter	<u>22,802,261</u>
<b>Total</b>	<b><u>28,629,264</u></b>

In accordance with R.S. 39:563, the school board is legally restricted from incurring long-term bonded debt in excess of 35 per cent of the assessed value of taxable real property. As June 30, 1988, the statutory limit is \$31,861,300, and outstanding bonded debt totals \$19,598,000.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998  
 (Continued)

**Note #7: CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS**

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

	Balance, Beginning of year	Additions	Deductions	Balance, and of year
School activity accounts	<u>\$ 210,611</u>	<u>\$ 831,268</u>	<u>\$ 788,478</u>	<u>\$ 253,399</u>

**Note #8: INTERFUND ASSETS/LIABILITIES**

A summary of due from/to other funds follows:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	School lunch special revenue fund	\$ 4,847
General fund	1998 Title I special revenue fund	_____ 888
Total		<u>_____ 5,835</u>

**Note #9: LEVIED TAXES**

The following is a listing of levied ad valorem taxes during the fiscal year ended June 30, 1998:

Parishwide taxes	
Constitutional	4.30
Maintenance	15.80
School Improvement Sinking Fund	15.00

**Note #10: RETIREMENT SYSTEMS**

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals), and lunchroom workers are members of the Teachers Retirement System of Louisiana (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). The systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

WEST BATON BOUGE PARISH SCHOOL BOARD  
WEST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998  
(Continued)

Teachers' Retirement System of Louisiana (TRS)

The TRS consists of three membership plans: Regular Plan, Plan A and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, LA 70894-9123, or by calling (225) 325-6488.

Plan members are required to contribute 8.0%, 9.1% and 5.0% of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 18.8% of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems Actuarial Committee. The school board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes and by remittances from the school board.

The school board's contributions to the TRS for the years ending June 30, 1996, 1997 and 1998, were \$1,833,059, \$1,548,943 and \$1,330,141, respectively, equal to the required contributions for each year.

Louisiana School Employees' Retirement System (LASERS)

The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, LA 70894, or by calling (225) 325-6488.

Plan members are required to contribute 8.35% of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 8.35% of

**WEST BAYOU BOUGH PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**STATE TO FINANCIAL STATEMENTS**  
**JUNE 30, 1998**  
**(Continued)**

annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations.

The school board's contributions to the LASERS for the years ending June 30, 1998, 1997 and 1996 were \$18,803, \$50,454, and \$53,034 respectively, equal to the required contributions for each year.

**Note #11: POST-EMPLOYMENT HEALTH CARE BENEFITS**

In addition to providing pension benefits, the school board provides certain health care and life insurance benefits for its retired employees. All of the school board's employees may become eligible for these benefits if they reach normal retirement age while working for the school board. The school board's contributions are financed on a pay-as-you-go basis. The cost of retirees health care and life insurance benefits is recognized as an expenditure as premiums are paid. The cost of providing these benefits for the retirees for the year ended June 30, 1998 totaled \$48,386. The number of retirees currently receiving benefits is 179.

**Note #12: LEASES**

The school board is the lessee of land under cancellable operating leases expiring in 2003.

**Note #13: SCHOOL BOARD MEMBERS' COMPENSATION**

The schedule of compensation paid to school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature. The compensation of school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:184, the school board members have elected the monthly payment method of compensation. Under this method, each member of the school board receives \$800 per month for performing the duties of his office.

In addition, the board members serving on the Executive Committee receive a per diem of \$58 for attending the Executive Committee meeting.

The total amount of compensation for the year ended June 30, 1998, was \$96,160.

WEST BAYON BOUGH EARLIER SCHOOL BOARD  
POST ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1998  
(Continued)

**Note #14: YEAR 2000 ISSUES**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the government's operations as early as fiscal 1999.

The school board has completed an inventory of computer systems and other equipment necessary to conducting school board operations. Based on this inventory, the school board is in the remediation stage in that bid specifications have been drawn up to purchase from outside vendors, hardware and software believed to be year 2000 compliant for the financial reporting and principle student information systems. Contracts totaling \$183,000 have been let. Testing and validation of the systems will need to be completed after the hardware and software are installed.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2001 and thereafter. Management cannot assure that the school board is or will be year 2000 ready, that the school board's remediation efforts will be successful in whole or in part, or that parties with who the school board does business will be year 2000 ready.

**Note #15: EXPENDITURES OF FEDERAL AWARDS AND AUDIT FINDINGS RESOLUTION**

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of Federal awards, follow-up and corrective action taken on prior audit findings, if any, and corrective action plans for current year findings, if any, are presented.

**COMBINED AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS**

## SPECIAL REVENUE FUNDS

### SCHOOL LUNCH FUND

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

### IMPROVING AMERICA'S SCHOOLS ACT FUNDS

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

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

**WEST BAYOU BOYD PARISH SCHOOL BOARD**  
**WEST ALLEN, LOUISIANA**  
**SCHOOL BOARDS' FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 1997**  
**WITH COMPARATIVE TOTALS FOR JUNE 30, 1997**

	<u>SCHOOL</u>	<u>IMPROVING</u>	<u>TOTAL</u>	
	<u>LUNCH</u>	<u>AMERICA'S</u>	<u>JUNE 30,</u>	
		<u>ACT</u>	<u>1998</u>	<u>1997</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 213,592		\$ 213,592	\$ 346,748
Receivables				
Intergovernmental	3,570	\$ 157,176	160,746	163,853
Inventory	21,240		21,240	18,088
Total assets	<u>238,402</u>	<u>157,176</u>	<u>392,478</u>	<u>528,689</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITY</b>				
Accounts payable	\$ 1,470	\$ 7,371	\$ 8,841	\$ 29,736
Salaries and related expenses payable	94,863	148,859	241,821	300,638
Due to other funds	888	8,847	9,735	17,324
Total liabilities	<u>97,221</u>	<u>165,177</u>	<u>256,807</u>	<u>347,698</u>
<b>FUND EQUITY</b>				
Fund balances				
Unreserved - undesignated	141,172		141,172	282,881
Total liabilities and fund equity	<u>238,402</u>	<u>165,177</u>	<u>392,478</u>	<u>528,689</u>

The accompanying notes are an integral part of this statement.

**WEST BAYOU BOUSE PARISH SCHOOL BOARD**  
**WEST BAYOU, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1999**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1998**

	SCHOOL LUNCH	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL	
			1998	1999
<b>REVENUES</b>				
Local sources				
Interest earnings	\$ 10,621		\$ 10,621	\$ 17,348
Food services	291,812		291,812	291,174
Other				3,313
State sources				
Unrestricted grants-in-aid	367,864		367,864	398,130
Federal sources				
Unrestricted- indirect cost recovery		\$ 23,176	23,176	24,171
Restricted grants- in-aid - subgrants	1,021,893	787,938	1,779,930	1,790,889
Restricted grants- in-aid - direct Commodities	108,324		108,324	88,558
<b>Total revenues</b>	<b>1,792,323</b>	<b>787,938</b>	<b>2,578,417</b>	<b>2,562,360</b>
<b>EXPENDITURES</b>				
Instruction				
Special programs		563,860	563,860	563,174
Support services				
Instructional staff		147,378	147,378	153,932
Business services		19,327	19,327	24,714
Plant services		6,445	6,445	1,774
Food service program	1,288,353		1,288,353	1,251,893
<b>Total expenditures</b>	<b>1,288,353</b>	<b>732,910</b>	<b>2,021,263</b>	<b>2,092,487</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(198,560)</b>	<b>23,176</b>	<b>(163,404)</b>	<b>(234,907)</b>

(Continued)



**WEST BAYOU HOUSE PARISH SCHOOL BOARD**  
**PORT ACACIA, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**YEAR ENDED JUNE 30, 1998**  
**WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1997**  
 (Continued)

	SCHOOL LARGE	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL	
			1998	JUNE 30, 1997
<b>OTHER FINANCING SOURCES</b>				
<b>10551</b>				
Operating transfers in (out)				
General fund	\$ 46,322	\$ (23,126)	\$ 23,196	\$ (20,171)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPEN- DITURES AND OTHER USES</b>	(140,288)	-0-	(140,288)	(255,078)
<b>FUND BALANCES, beginning</b>	<b>280,283</b>	<b>-0-</b>	<b>280,283</b>	<b>536,058</b>
<b>FUND BALANCES, ending</b>	<b>140,223</b>	<b>-0-</b>	<b>140,223</b>	<b>280,980</b>

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUCE PARISH SCHOOL BOARD  
 FORT ALLEN, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 SCHOOL LEASE FUND  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1998 AND JUNE 30, 1997

	June 30,	
	1998	1997
<b>ASSETS</b>		
Cash and cash equivalents	\$ 313,593	\$ 346,740
Receivables		
Intergovernmental	0,678	0,674
Inventory	23,288	18,968
<b>Total assets</b>	<b>340,402</b>	<b>373,482</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	0 3,678	0 18,722
Salaries and related expense payable	98,983	83,638
Due to other fund	988	13,141
<b>Total liabilities</b>	<b>100,628</b>	<b>115,499</b>
<b>FUND EQUITY</b>		
Fund balances		
Unreserved - undesignated	240,773	260,982
<b>Total liabilities and fund equity</b>	<b>240,402</b>	<b>373,482</b>

The accompanying notes are an integral part of this statement.

**WEST BAYOU BOULEVARD SCHOOL BOARD**  
**PONT ALLEN, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**SCHOOL LUNCH FUND**  
**STATEMENT OF RECEIPTS, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET (GRAN BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1998**

**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1997**

	YEAR ENDED JUNE 30,				1997	
	1998		VARIANCE - FAVORABLE		1997	
	BUDGET	ACTUAL			(UNFAVORABLE)	ACTUAL
<b>REVENUES</b>						
<b>Local sources</b>						
Interest earnings	\$ 17,500	\$ 18,601	\$ (6,079)	\$ 17,348		
Food service	359,787	291,912	(67,875)	391,774		
Other				3,313		
<b>State sources</b>						
Unrestricted grants-in-aid	391,130	387,864	23,266	391,130		
<b>Federal sources</b>						
Restricted grants-in-aid - subgrants	804,182	1,011,002	116,820	1,005,195		
Commodities	103,188	326,328	3,144	89,658		
<b>Total revenues</b>	<b>1,775,777</b>	<b>1,787,727</b>	<b>21,944</b>	<b>1,798,816</b>		
<b>EXPENDITURES</b>						
<b>Food service program</b>						
Food	547,369	489,730	57,639	541,514		
Salary and related benefits	1,123,874	1,075,102	48,772	1,112,864		
NSBA commodities	85,000	284,157	(9,157)	89,334		
Supplies	57,500	41,857	15,643	56,679		
Repairs and maintenance	32,348	40,000	(7,652)	28,899		
Utilities	53,500	54,968	(2,468)	53,741		
All others	90,999	90,417	(400)	99,862		
Capital outlay	100,000	88,072	11,928	82,167		
<b>Total expenditures</b>	<b>2,009,660</b>	<b>1,884,381</b>	<b>114,279</b>	<b>2,051,892</b>		

(Continued)

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

	YEAR ENDED JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1987  ACTUAL
	1986 BUDGET	1987 ACTUAL		
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	\$ (332,823)	\$ (186,588)	\$ 146,235	\$ (225,078)
<b>OTHER FINANCING SOURCE(S) (USE(S))</b>				
Operating transfers in (out)				
General fund	273,828	46,322	227,506	=0=
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	(49,001)	(140,266)	(91,761)	(225,078)
<b>FUND BALANCES, beginning</b>	273,828	280,381	7,553	536,053
<b>FUND BALANCES, ending</b>	224,827	140,115	(84,712)	281,001

The accompanying notes are an integral part of this statement.

WEST BAYOU BOUGH PARISH SCHOOL BOARD  
 WEST ALLEN, LOUISIANA  
 SPECIAL REVENUE FUND  
 IMPROVING AMERICA'S SCHOOLS ACT - TITLE I  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1998 AND JUNE 30, 1997

	JUNE 30,	
ASSETS	1998	1997
Receivables		
Intergovernmental	\$ 157,176	\$ 155,178
<b>Total assets</b>	<b>157,176</b>	<b>155,178</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Accounts payable	\$ 7,371	\$ 14,014
Salaries and related expenses payable	144,958	136,982
Due to other fund	4,847	4,183
<b>Total liabilities</b>	<b>157,176</b>	<b>155,178</b>
<b>FUND EQUITY</b>		
Fund balances		
Unreserved - undesignated	-0-	-0-
<b>Total liabilities and fund equity</b>	<b>157,176</b>	<b>155,178</b>

The accompanying notes are an integral part of this statement.

**WEST BATON ROUGE PARISH SCHOOL BOARD**  
**PORT ALLEN, LOUISIANA**  
**SPECIAL BONDING FINES**  
**IMPROVING AMERICA'S SCHOOLS ACT - TITLE I**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1998**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1997**

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1997 ACTUAL
	1998	1997		
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Local sources				
Interest earnings				
Federal sources				
Unrestricted -				
indirect cost				
recoveries	\$ 22,665	\$ 22,665	\$ -0-	\$ 19,457
Restricted grants-				
in-kind -				
subgrants	725,284	725,284	-0-	725,280
Total revenues	747,949	747,949	-0-	744,737
<b>EXPENDITURES</b>				
Instruction				
Special programs	578,272	578,272	-0-	550,865
Support services				
Instructional				
staff	130,968	130,968	-0-	140,287
business services	18,527	18,527	-0-	20,524
Plant services	6,445	6,445	-0-	1,224
Total expenditures	738,224	738,224	-0-	720,380
<b>EXCESS REVENUES OVER</b>				
<b>EXPENDITURES</b>	22,665	22,665	-0-	20,457
<b>OTHER FINANCING</b>				
<b>SOURCES USED:</b>				
Operating transfer				
in (out)				
General Fund	(22,665)	(22,665)	-0-	(19,457)

(Continued)

**WEST BAYOU BOYD PARISH SCHOOL BOARD**  
**PORE ALLEN, LOUISIANA**  
**SPECIAL REVENUE FUND**  
**IMPROVING AMERICA'S SCHOOLS ACT - TITLE I**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**YEAR ENDED JUNE 30, 1998**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1997**  
 (Continued)

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1996 ACTUAL
	1997 BUDGET	ACTUAL		
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<b>FUND BALANCES, beginning</b>	-0-	-0-	-0-	-0-
<b>FUND BALANCES, ending</b>	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of this statement.

WEST PATON BOONE PARKER SCHOOL BOARD  
 FORT ALLEN, LOUISIANA  
 SPECIAL REVENUE FUNDS  
 IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI  
 COMPARATIVE BALANCE SHEETS  
 JUNE 30, 1998 AND JUNE 30, 1997

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

The accompanying notes are an integral part of this statement.



WEST BATON BOUGE PARISH SCHOOL BOARD  
EAST WILHELM, LOUISIANA  
SPECIAL REVENUE FUND  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE - BUDGET (UNAM. BASIS) AND ACTUAL  
1998 ENDED JUNE 30, 1998  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1998 ENDED JUNE 30, 1997

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1997  ACTUAL
	1998	1998		
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Federal sources				
Unrestricted -				
indirect cost				
recoveries	\$ 511	\$ 511	\$ -0-	\$ 514
Restricted				
grants-in-add-				
subgrants	22,314	22,314	-0-	20,294
<b>Total revenues</b>	<b>22,825</b>	<b>22,825</b>	<b>-0-</b>	<b>20,808</b>
<b>EXPENDITURES</b>				
Instruction				
special programs	8,696	8,696	-0-	8,369
support services				
Instructional				
staff	16,418	16,418	-0-	13,725
Business				
services	200	200	-0-	200
<b>Total</b>				
<b>expenditures</b>	<b>25,314</b>	<b>25,314</b>	<b>-0-</b>	<b>22,294</b>
<b>EXCESS OF REVENUES</b>	<b>511</b>	<b>511</b>	<b>-0-</b>	<b>514</b>
<b>OTHER FINANCING</b>				
<b>SOURCES (USES)</b>				
Operating transfer				
in (out)				
General fund	(511)	(511)	-0-	(514)

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUND  
EMMENTHAM AMERICA'S SCHOOLS ACT - TITLE VI  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (MSAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1992  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1991  
 (Continued)

	<u>YEAR ENDED JUNE 30,</u>		<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1992</u>
	<u>1991</u>	<u>1992</u>		
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>EXCESS OF REVENUES</u> <u>OVER EXPENDITURES</u> <u>AND OTHER LOSS</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>FUND BALANCES, beginning</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCES, ending</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUNDS

1992 SINKING FUND

The 1992 Sinking Fund accounts for the accumulation of funds and the payment of principal and interest on the September 1, 1992 Bond Issue in the amount of \$23,445,000. The bonds were issued for the purpose of constructing and renovating school facilities in the parish with financing provided by a special annual property tax levy.

WEST BAYOU BOUSE PARISH SCHOOL BOARD  
 EAST PALM, LOUISIANA  
 BOUSE SERVICE FUND  
 BALANCE SHEET  
 JUNE 30, 1997  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1992

	TOTAL	
	JUNE 30,	
	1997	1992
<b>ASSETS</b>		
Cash and cash equivalents	\$1,326,688	\$ 20,463
Investments, at cost	523,000	1,600,800
Receivables		
Interest	21,440	29,880
<b>Total assets</b>	<b>1,869,090</b>	<b>1,649,543</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>FUND EQUITY</b>		
Fund balances		
Reserved for debt service	\$1,869,090	\$1,649,543
<b>Total fund equity</b>	<b>1,869,090</b>	<b>1,649,543</b>
<b>Total liabilities and fund equity</b>	<b>1,869,090</b>	<b>1,649,543</b>

The accompanying notes are an integral part of this statement.

WEST BAYON BOARD PARISH SCHOOL BOARD  
 FORT ALLEN, LOUISIANA  
 DEBT SERVICE FUND  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 YEAR ENDED JUNE 30, 1997  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 1996

	TOTAL	
	1996	1997
<b>REVENUES</b>		
Local sources		
Taxes	\$2,228,714	\$2,354,884
Interest earnings	81,631	12,121
Total revenues	2,310,345	2,436,931
<b>EXPENDITURES</b>		
Support services		
General administration	78,087	83,887
Debt service		
Principal retirement	885,000	812,000
Interest and fiscal charges	1,156,717	1,238,488
Total expenditures	2,099,804	2,134,375
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	210,541	289,676
<b>FUND BALANCES, beginning</b>	1,648,543	1,333,882
<b>FUND BALANCES, ending</b>	1,859,084	1,648,543

The accompanying notes are an integral part of this statement.

**WEST BAYOU BOUCE PARISH SCHOOL BOARD**  
**POPE ALLEN, LOUISIANA**  
**LOCAL SERVICE FUNDS**  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (MAYBE BASHI) AND ACTUAL  
TEAR ENDED JUNE 30, 1992  
**WITH COMPARATIVE ACTUAL RESULTS FOR YEAR ENDED JUNE 30, 1991**

	YEAR ENDED JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1991 ACTUAL
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Local sources				
Taxes				
Ad valorem	\$2,236,358	\$2,236,714	\$ (3,635)	\$2,254,884
Interest earnings	86,000	81,637	(4,363)	72,127
<b>Total revenues</b>	<u>2,322,358</u>	<u>2,318,351</u>	<u>(4,007)</u>	<u>2,326,931</u>
<b>EXPENDITURES</b>				
Support services				
General administration	85,000	78,867	6,133	83,003
Sub service				
Principal retirement	865,000	865,000	-0-	816,000
Interest and fiscal charges	1,156,000	1,156,717	283	1,238,888
<b>Total expenditures</b>	<u>2,106,000</u>	<u>2,099,584</u>	<u>6,416</u>	<u>2,137,255</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	216,358	218,767	(2,445)	289,676
<b>FUND BALANCES, beginning</b>	1,648,544	1,648,343	201	1,358,867
<b>FUND BALANCES, ending</b>	<u>1,864,902</u>	<u>1,867,110</u>	<u>(2,208)</u>	<u>1,648,543</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

CONTINGENCY FUND

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

WEST BAYOU BOODE PARISH SCHOOL BOARD  
 POPE ALLEN, LOUISIANA  
 CAPITAL PROJECTS FUND  
 COMBINING BALANCE SHEET  
 JUNE 30, 1998  
 WITH COMPARATIVE TOTALS FOR JUNE 30, 1997

	TOTAL	
	JUNE 30,	
	1998	1997
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,080,982	\$ 859,487
Investments, at cost	3,425,000	4,450,800
Receivables Interest	287,000	207,576
<b>Total assets</b>	<b>4,792,982</b>	<b>5,518,863</b>
<b>FUND EQUITY</b>		
Fund Balances		
Unreserved-		
undesignated	\$ 4,792,982	\$ 5,518,863
<b>Total liabilities and fund equity</b>	<b>4,792,982</b>	<b>5,518,863</b>

The accompanying notes are an integral part of this statement.



**WEST BAYOU BOUGE PARISH SCHOOL BOARD  
MORF KALEN, LOUISIANA  
CAPITAL PROJECTS FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (UNAP PORTION) AND ACTUAL,  
YEAR ENDED JUNE 30, 1997**

**WITH COMPARATIVE ACTING AMOUNTS FOR YEAR ENDED JUNE 30, 1997**

	YEAR ENDED JUNE 30,			1997
	1997		VARIANCE- FAVORABLE (UNFAVORABLE)	
	BUDGET	ACTUAL		
<b>REVENUES</b>				
Local sources				
Interest earnings	\$ 280,000	\$ 284,283	\$ (4,283)	\$ 296,540
Other	30,000	25,000	4,999	269,819
<b>Total revenues</b>	<u>310,000</u>	<u>309,283</u>	<u>(716)</u>	<u>566,359</u>
<b>EXPENDITURES</b>				
Facilities acquisition and construction	33,000	33,285	(285)	700,357
<b>Total expenditures</b>	<u>33,000</u>	<u>33,285</u>	<u>(285)</u>	<u>700,357</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	310,000	275,999	(1,001)	(13,998)
<b>OTHER FINANCING SOURCES</b>				
Operating transfer in (out)				
General fund	(1,928,000)	(1,928,000)	=0=	(418,250)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	(723,000)	(724,001)	(9,001)	(480,748)
<b>FUND BALANCES, beginning</b>	<u>5,514,001</u>	<u>5,518,963</u>	<u>2,932</u>	<u>5,267,733</u>
<b>FUND BALANCES, ending</b>	<u>4,791,001</u>	<u>4,792,962</u>	<u>1,931</u>	<u>4,786,985</u>

The accompanying notes are an integral part of this statement.

## FISCAL YEAR 2018

### SCHOOL ACTIVITY AGENCY FUND

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

WEST BAYOU BOUCE PARISH SCHOOL BOARD  
 PORT ALLEN, LOUISIANA  
 SCHOOL ACTIVITY AGENCY FUND  
 COMBINING STATEMENT OF CASHES IN DEPOSITS FOR OTHERS  
 YEAR ENDED JUNE 30, 1998

SCHOOL	BALANCE		BALANCE	
	JUNE 30, 1997	ADDITIONS	DEDUCTIONS	JUNE 30, 1998
Brasly Elementary	\$ 39,182	\$ 41,918	\$ 40,374	\$ 31,924
Brasly High	42,506	346,363	355,887	32,862
Brasly Middle	31,673	87,547	93,865	27,355
Chamberlin Elementary	17,318	26,887	23,826	19,109
Coke Elementary	8,893	45,843	43,334	8,221
Devall Middle	11,266	48,938	46,332	13,810
Lakeville Upper Elementary	29,319	72,885	56,533	45,132
Port Allen Elementary	14,886	29,856	31,241	13,411
Port Allen High	28,388	189,633	182,538	35,820
Port Allen Middle	4,324	20,788	22,843	2,866
Vocational Skills Center	531	2,585	2,287	329
<b>Totals</b>	<b>318,633</b>	<b>811,243</b>	<b>789,829</b>	<b>300,419</b>

The accompanying notes are an integral part of this statement.

SUPPLEMENTAL INFORMATION

WEST BAYOU BOUGH PARISH SCHOOL BOARD  
1007 ALLEN, LOUISIANA  
SCHEDULE OF SCHOOL BOARD MEMBERS' COMPENSATION  
YEAR ENDING JUNE 30, 1981

C. A. Altman, Jr.	\$ 9,450
M. Kyle Ardoin	9,400
Lucius W. Boudreaux	9,400
Cynthia M. Crochet	9,450
George A. Chaste	9,750
Ellie J. Gauthier	9,750
Ronald P. Leblanc	9,400
Charles Morgan	9,400
Paul C. Patten, Sr.	9,400
Arlley D. Walker	<u>9,750</u>
Total	<u>98,150</u>

WEST BAYOU BOISE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
1966 ENDED JUNE 30, 1968

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM NAME OR CLUSTER TITLE	FEDERAL CFDA NUMBER
<u>United States Department of Agriculture</u>	
Passed through Louisiana Department of Agriculture and Forestry	
Food Distribution	10.550
Passed through Louisiana Department of Education	
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
<u>Total United States Department of Agriculture</u>	
<u>United States Department of Education</u>	
Passed through Louisiana Department of Education	
Adult Education - State-Administered Basic Grant Program	
	84.603
Title I - Grants to Local Educational Agencies	
	84.610
Special Education	
Grants to States	84.627
Preschool Grants	84.173
Vocational Education - Grants to States	
	84.648
Title VI - Grants to Local Educational Agencies	
Education for Economic Security Act-Title II	
	84.151
Goals 2000 Educate America Act - State and Local Education Systems Improvement Grants	
	84.376
Title IV - Grant to Local Educational Agencies	
	84.185
Gateway School to Work	
	84.378B
Technology Literacy Challenge Grant	
	84.310X
<u>Total United States Department of Education</u>	
<u>United States Department of Health and Human Services</u>	
Passed through Louisiana Department of Health and Hospitals	
Medical Assistance Programs (Medicaid)	93.778
<u>Total expenditures</u>	

FED-  
TRAVEL  
GRANTS  
REVENUE

EXPENDITURES

N/A	\$ 104,157
SFD-98	261,486
SFD-98	690,823
SFSD-98	<u>68,725</u>
	<u>1,125,191</u>
97-98-06	38,198
981A01-61	759,636
98-99-61	239,930
98-99-61	18,500
98-99-61-2	38,198
98-1A00-61	22,836
98111	29,184
98100010	77,931
98-1A00-61	38,569
113-980029	51,546
1005	<u>23,432</u>
	<u>1,312,308</u>
N/A	<u>25,092</u>
	<u>1,402,612</u>

WEST BATON BRIDGE PARISH SCHOOL BOARD  
COVET ALLEN, LOUISIANA  
NOTES TO THE SCHEDULE OF REVENUES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 1999

Note #1: BASIS OF PRESENTATION

A. Basis of the Schedule

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the West Baton Rouge Parish School Board and is presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.



**DYER & VICKNAIR**REGISTERED PUBLIC ACCOUNTANTSC/O WYNE & DYER, 1044 ARCADE  
SUITE 2, PORTLAND, OREGON 97201WE ARE AN APPROVED  
FIRM OF THE BIG SIX  
BAYNE BROS. COMPANY FROM  
THE BIG FIVE**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING ISSUED  
IN ACCORDANCE WITH GOVERNMENT ACCOUNTING STANDARDS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish Board, Port Allen, Louisiana as of and for the year ended June 30, 1998, and have issued our report thereon dated December 17, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether West Baton Rouge Parish School Board, Port Allen, Louisiana's general purpose financial statements and the combining and individual fund and account group financial statements are free of material misstatement, we performed tests on its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

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

**DYER & VICKNAIR**

CERTIFIED PUBLIC ACCOUNTANTS

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

There were no comments related to compliance or to the internal control structure noted in the audit for the year ended June 30, 1997.

Baton Rouge, Louisiana  
December 17, 1998

*Dyer & Vicknair*

**DYER & VICKNAIR**

REGISTERED PUBLIC ACCOUNTANTS

SUITE 8, EVELINA BLDG.  
1801 J. MONROE, SUITE 8000REGISTERED ACCOUNTS  
FORT BELLEVILLE STATE BANK  
BATON ROUGE, LOUISIANA 70801  
784-0700/784-0701

**INTERDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133**

West Baton Rouge Parish School Board  
Port Allen, Louisiana

**Compliance**

We have audited the compliance of West Baton Rouge Parish School Board, Port Allen, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. West Baton Rouge Parish School Board, Port Allen, Louisiana's major federal programs are identified in the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. Our responsibility is to express an opinion on West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance based on our audit.

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

In our opinion, West Baton Rouge Parish School Board, Port Allen, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

Internal Control over Compliance

The management of West Baton Rouge Parish School Board, Port Allen, Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

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

There were no comments related to compliance noted in the audit for the year ended June 30, 1987.

Baton Rouge, Louisiana  
December 17, 1988

*Dyer & Vicknair*

NEXT DATE WHEN FINANCIAL STATEMENTS  
WERE AUDITED  
STATEMENTS OF FINANCIAL AND OPERATIONAL COSTS  
YEAR ENDED JUNE 30, 1988

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	___ Yes	<u>  X  </u> No	
Reportable condition(s) identified that are not considered to be material weakness?	___ Yes	<u>  X  </u> None Reported	
Noncompliance material to financial statements noted?	___ Yes	<u>  X  </u> No	

Federal awards

Internal control over major programs:			
Material weakness(es) identified?	___ Yes	<u>  X  </u> No	
Reportable condition(s) identified that are not considered to be material weakness(es)?	___ Yes	<u>  X  </u> None reported	

Type of auditors' report issued on compliance for major programs.	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with Section 812(a) of Circular A-133?	___ Yes	<u>  X  </u> None	

Identification of major programs:

<u>CFDA No. (a)</u>	<u>Name of Federal Program or Cluster</u>
10.555, 10.556, 10.559	Child Nutrition Cluster
04.810	Title I Grants to Local Educational Agencies

(Continued)

WEST BAYON MIDDLE BRASSIE SCHOOL BOARD  
FORT BELTON, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDING JUNE 30, 1978  
(Continued)

Dollar threshold used to distinguish between type A and type B programs:

\$ 100,000

Auditor qualified as low-risk auditee?

  X   Yes

       No

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were required to be reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were required to be reported.