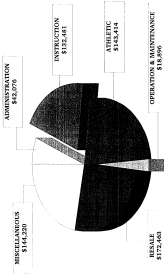


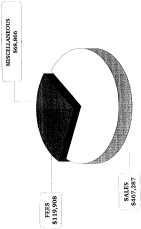
LASALLE PARISH SCHOOLS

Expenditures for the Year 6-30-96



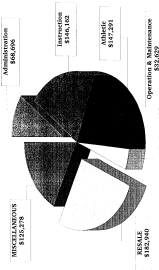
LASALLE PARISH SCHOOLS

Revenue for the Year Ending 6-30-96



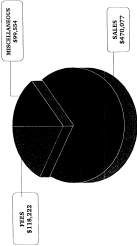
LASALLE PARISH SCHOOLS

Expenditures for the Year 6-30-97



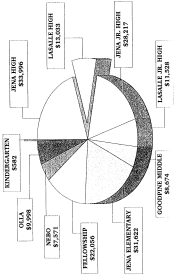
LASALLE PARISH SCHOOLS

Revenue for the Year Ending 6-30-97



LASALLE PARISH SCHOOLS

Fund Balance by School 6-30-97



GRAPHS

<u>June</u> <u>20140001010</u>	<u>Fuller's</u> <u>20140001010</u>	<u>Waco</u> <u>20140001010</u>	<u>Wills</u> <u>20140001010</u>	<u>June</u> <u>20140001010</u>	<u>Total</u> <u>20140001010</u>
\$ 25,240	\$ 4,448	\$ -0-	\$ 6,070	\$ 1,100	\$ 36,858
38,001	17,844	-0-	25,588	-0-	81,433
2,645	1,438	-0-	25,543	-0-	33,634
-----	-----	-----	-----	-----	-----
\$ 45,886	\$ 23,730	\$ -0-	\$ 57,201	\$ 1,100	\$ 127,917
-----	-----	-----	-----	-----	-----
\$ 1,277	\$ 1,000	\$ -0-	\$ 1,703	\$ -0-	\$ 4,080
40,858	6,588	-0-	14,884	1,101	63,431
1,450	1,438	-0-	-0-	-0-	341,404
54,114	11,005	-0-	17,370	-0-	171,440
3,847	1,111	-0-	6,873	-0-	144,125
4,150	700	-0-	4,144	-0-	14,884
-----	-----	-----	-----	-----	-----
\$ 61,442	\$ 24,632	\$ -0-	\$ 40,187	\$ 1,101	\$ 147,362
-----	-----	-----	-----	-----	-----
\$ 14,940	\$ 540	\$ -0-	\$ 1,440	\$ 101	\$ 1,621
-----	-----	-----	-----	-----	-----

The notes are an integral part of this statement.

LASALLE PARISH SCHOOL ACCOUNTS
JUNA, LOUISIANA

Combining Statement of Cash Receipts and Disbursements
for the Twelve Months Ended June 30, 1996

	<u>June</u> <u>1996</u>	<u>LaSalle</u> <u>High</u>	<u>June</u> <u>St. High</u>	<u>LaSalle</u> <u>St. High</u>	<u>Complete</u> <u>Records</u>
REVENUE					
Miscellaneous Sales	\$ 6,447	\$ 5,177	\$ 1,145	\$ 8,584	\$ 5,157
Fees	182,326	252,488	25,288	14,284	25,818
	55,874	18,188	21,757	4,874	5,897
TOTAL REVENUE	\$ 244,647	\$ 275,853	\$ 28,190	\$ 27,742	\$ 36,872
EXPENDITURES					
Administration	\$ 5,584	\$ 4,771	\$ 4,184	\$ 7,474	\$ 18,974
DESTRUCTION	21,427	3,483	22,378	4,523	14,843
Bibles	75,888	80,754	1,859	1,859	1,859
Books	19,540	22,588	21,334	14,471	21,418
Miscellaneous	75,282	53,378	28,244	8,684	9,884
Operation & Maintenance	-0-	2,421	2,148	1,252	1,418
TOTAL EXPENDITURES	\$ 236,641	\$ 267,425	\$ 80,217	\$ 38,264	\$ 68,396
NET INCREASE/(DECREASE)	\$ 8,006	\$ 8,428	\$ 17,973	\$ 9,478	\$ 32,759

LASALLE PARISH SCHOOL, ACCOUNTS
JENA, LOUISIANA

Combining Statement of Cash Receipts and Disbursements
for the Twelve Months Ended June 30, 1997

	Jana High	LaSalle High	Jana St. Elizabeth	LaSalle St. Joseph	Brookline Middle
REVENUE					
Miscellaneous Sales	\$ 2,742	\$ 12,762	\$ 1,500	\$ 14,450	\$ 5,810
Fees	166,813	128,438	56,126	14,720	28,280
	89,121	7,350	27,549	8,614	16,262
TOTAL REVENUE	\$ 258,676	\$ 258,952	\$ 85,175	\$ 37,784	\$ 49,352
EXPENDITURES					
Administration	\$ 8,112	\$ 16,477	\$ 28,667	\$ 8,080	\$ 12,490
Depreciation	58,880	880	377	1,220	18,880
Instruction	88,274	88,484	-	4,420	-
Books	17,213	23,400	28,044	17,484	68,170
Miscellaneous	18,880	60,100	13,870	1,120	3,780
Operation & Maintenance	-	5,754	4,580	3,880	3,880
TOTAL EXPENDITURES	\$ 213,779	\$ 265,611	\$ 71,538	\$ 28,584	\$ 104,300
NET INCREASE/(DECREASE)	\$ (5,103)	\$ (106,659)	\$ (13,363)	\$ (9,800)	\$ (54,948)

<u>Ohio</u> <u>Elementary</u>	<u>Fellowship</u> <u>Elementary</u>	<u>Wells</u> <u>Elementary</u>	<u>OOla</u> <u>Elementary</u>	<u>2000</u> <u>Element.</u> <u>Kindergarten</u>	<u>Total</u>
\$ 8,528	\$ 7,380	\$ 8,187	\$ 28,728	\$ -0-	\$ 52,823
-0-	-0-	-0-	-0-	-0-	28,728
-0-	-0-	-0-	-0-	-0-	8,187
-0-	-0-	-0-	-0-	488	29,216
-0-	-0-	-0-	-0-	-0-	8,528
-0-	-0-	-0-	-0-	-0-	7,380
28,984	14,888	-0-	-0-	-0-	43,872
-0-	-0-	-0-	-0-	-0-	0
-----	-----	-----	-----	-----	-----
\$ 36,812	\$ 22,275	\$ 8,187	\$ 28,728	\$ 488	\$ 96,490
-----	-----	-----	-----	-----	-----
\$ 3,824	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 3,824
24,788	21,288	8,187	18,728	488	73,729
-----	-----	-----	-----	-----	-----
\$ 28,612	\$ 21,288	\$ 8,187	\$ 18,728	\$ 488	\$ 77,903
-----	-----	-----	-----	-----	-----

The notes are an integral part of this statement.

LASALLE PARISH SCHOOL ACCOUNTS
JENNA, LOUISIANA

Combining Statement of Assets, Liabilities and Fund Equity
June 30, 1996

	Jenna High	Lafayette High	Jenna Jr. High	Lafayette Jr. High	Consolidated High
ASSETS					
Cash in Bank	\$ 12,101	\$ 2,016	\$ 2,096	\$ 11,935	\$ 2,147
Cash (Individual Accounts)	14,471	2,854	-	-	-
Cash (Insurance Accounts)	318	2,804	-	-	-
Cash (Club Accounts)	14,497	1211	-	-	-
Cash (Donor Accounts)	2,489	258	-	-	-
Cash (Individual Ed. Acc.)	-	2,029	-	-	-
Investments	-	-	27,244	-	2,824
Net Assets	-	-	25	-	-
TOTAL ASSETS	\$ 51,395	\$ 20,110	\$ 29,465	\$ 12,935	\$ 7,971
LIABILITIES & FUND EQUITY					
Accounts payable	\$ 2,642	\$ 2,352	\$ 2,955	\$ 189	\$ 44
Fund Balance	45,753	17,758	26,510	12,747	7,747
Total Liabilities & Fund Equity	\$ 52,397	\$ 20,110	\$ 29,465	\$ 12,935	\$ 7,791

<u>June</u> <u>Elementary</u>	<u>Fellowship</u> <u>Elementary</u>	<u>Wife</u> <u>Elementary</u>	<u>Wife</u> <u>Elementary</u>	<u>June Simon</u> <u>Elementary</u>	<u>Total</u>
\$ 8,188	\$ 8,318	\$ 7,871	\$ 8,899	\$ -0-	\$ 32,476
-0-	-0-	-0-	-0-	-0-	14,888
-0-	-0-	-0-	-0-	-0-	1,827
-0-	-0-	-0-	-0-	588	88,888
-0-	-0-	-0-	-0-	-0-	4,888
-0-	-0-	-0-	-0-	-0-	888
87,718	88,188	-0-	-0-	-0-	74,878
-0-	-0-	-0-	-0-	-0-	87
<u>\$ 88,876</u>	<u>\$ 88,888</u>	<u>\$ 7,871</u>	<u>\$ 8,899</u>	<u>\$ 588</u>	<u>\$ 188,876</u>
\$ 8,488	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 88,888
88,488	88,888	7,871	8,899	888	188,877
\$ 88,878	\$ 88,888	\$ 7,871	\$ 8,899	\$ 888	\$ 188,878

The notes are an integral part of this statement.

LAFAYETTE PARISH SCHOOL ACCOUNTS
JEFFA, LOUISIANA

Combining Statement of Assets, Liabilities and Fund Equity
June 30, 1997

	Jenn High	Lafayette High	Jenn Sr. High	Lafayette Sr. High	Boudinot Middle
ASSETS					
Cash on hand	\$ 10,848	\$ 159	\$ 2,748	\$ 12,534	\$ 1,409
Cash (UNIFIED ACCOUNT)	8,848	3,798	-	-	-
Cash (Business Accounts)	379	1,248	-	-	-
Cash (JENN ACCOUNT)	20,801	6,882	-	-	-
Cash (General Account)	4,428	-	-	-	-
Cash (Industrial Art Room)	-	298	-	-	-
Investments	-	-	28,588	-	2,899
WFF CHECKS	-	42	5	-	-
	-----	-----	-----	-----	-----
TOTAL ASSETS	\$ 47,288	\$ 14,735	\$ 32,778	\$ 12,534	\$ 4,308
	-----	-----	-----	-----	-----
LIABILITIES & FUND EQUITY					
Accounts Payable	\$ 13,248	\$ 2,782	\$ 581	\$ 1,818	\$ -
Fund Balance	32,898	11,953	26,217	11,538	4,308
	-----	-----	-----	-----	-----
TOTAL LIABILITIES & Fund Equity	\$ 47,288	\$ 14,735	\$ 32,778	\$ 12,534	\$ 4,308
	-----	-----	-----	-----	-----

LaSalle Parish Schools

Supplemental Data
Combining School Financial Statements

LaSalle Parish School Accounts
Notes to Financial Statements

1D. Summary of Significant Accounting Policies -

The LaSalle Parish School Accounts are those accounts maintained by the individual schools of LaSalle Parish, Louisiana. The school accounts are considered a component unit of the LaSalle Parish School Board in Iron, Louisiana. The financial statements of the LaSalle Parish School Accounts do not present information on the financial activities of the LaSalle Parish School Board.

Fund Accounting

The accounts of the various schools are organized on the basis of a fund General Fund which is considered a separate accounting entity. The operations of the fund is accounted for with a set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures for each school. The various school accounts are grouped into a consolidated financial statement in this report.

Fund assets purchased through school accounts are not recognized for in the financial statements. The individual school accounts have no long-term debt as of June 30, 1993.

Basic of Accounting

The statement of assets, liabilities and fund equity has been prepared using the modified accrual basis of accounting, where revenues are recognized when they become measurable and available to pay current assets and expenditures are recognized when the liability is incurred. The statement of cash receipts and cash disbursements has been prepared using the cash basis of accounting where revenues are recognized when received and expenditures are recognized when paid purchase of various operating supplies are reported as expenditures at the time of purchase.

2. Cash and Cash Equivalents

All cash is stated at cost, which approximates market. All balances are fully secured by 1144 insurance.

LASALLE PARISH SCHOOL ACCOUNTS
JEFFA, LOUISIANA

Combined Statement of Cash Receipts and Disbursements
for the Twelve Months Ended June 30, 1956

REVENUE

Miscellaneous	\$	48,848
Fines		427,243
Fees		512,508

TOTAL REVENUE	\$	988,600

EXPENDITURES

Administration	\$	43,096
Instruction		139,481
Maintenance		142,454
Operation & Maintenance		28,888
Books		152,463
Miscellaneous		146,820

TOTAL EXPENDITURES	\$	653,102

NET REVENUE OVER EXPENDITURES	\$	335,498

THE DATA ARE AN INTEGRAL PART OF THIS STATEMENT.

LASALLE PARISH SCHOOL ACCOUNTS
 BENA, LOUISIANA

Combined Statement of Cash Receipts and Disbursements
 for the Twelve Months Ended June 30, 1957

REVENUE

Miscellaneous	\$	88,584
Salas		470,875
Fees		218,022
	
TOTAL REVENUE	\$	777,481
	

EXPENDITURES

Administration	\$	48,000
Instruction		240,142
Admission		247,073
Operation & Maintenance		32,423
Books		182,940
Miscellaneous		220,278
	
TOTAL EXPENDITURES	\$	730,856
	
NET REVENUE OVER EXPENDITURES	\$	113,143
	

The notes are an integral part of this statement.

LASSALLE PARISH SCHOOL, ACCOUNTS
JEAN, LOUISIANA

Condensed Statement of Assets, Liabilities and Fund Equity
June 30, 1996

ASSETS

Cash (General Accounts)	\$ 78,000
Cash (Scholarship Accounts)	20,728
Cash (Canteen Accounts)	3,122
Cash (Club Accounts)	19,268
Cash (General Accounts)	3,850
Cash (Trusts - A&E FUND)	1,100
Investments (Certificates of Deposit)	74,317
WSP Checks	10

TOTAL ASSETS	\$ 285,415

LIABILITIES & FUND EQUITY

Accounts Payable	\$ 10,000
Fund Balances	189,415

TOTAL LIABILITIES & FUND EQUITY	\$ 209,415

THE NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

LASALLE PARISH SCHOOL ACCOUNTS
BENI, LOUISIANA

Combined Statement of Assets, Liabilities and Fund Equity
June 30, 1977

ASSETS

Cash (General Account)	\$ 43,428
Cash (CATHOLIC ACCOUNT)	18,988
Cash (CATHOLIC ACCOUNT)	3,887
Cash (CATHOLIC ACCOUNT)	35,213
Cash (General Account)	4,400
Cash (Deposit - Ret. Fund)	788
Investments (Participation of Expense)	74,573
REF CHECKS	81

TOTAL ASSETS	\$ 186,878

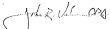
LIABILITIES & FUND EQUITY

Accounts Payable	\$ 38,500
Fund Balance	147,378

TOTAL LIABILITIES & FUND EQUITY	\$ 186,278

The notes are an integral part of this statement.

This report is intended for the information of the management and the Legislative Auditor's office. However, this report is a matter of public record and its distribution is not limited.



John R. Walker

John R. Walker

October 29, 1997
Baton Rouge, Louisiana

JOHN R. YERCHER, PC
Certified Public Accountant
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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Cory McGuffee, Superintendent and
Members of the LaSalle Parish School Board
LaSalle Parish
Juno, Louisiana

I have audited the financial statements of the LaSalle Parish School Accounts, as of and for the two-year period June 30, 1996 and June 30, 1997, and have issued my report thereon dated October 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

The management of LaSalle Parish School Accounts, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, perceptions of any evaluation of the structure in future periods are subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the LaSalle Parish School Accounts for the two-year period June 30, 1996 and June 30, 1997, I obtained an understanding of the internal control structure in order. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

— SIGNATURE REQUIRED BY STATE STATUTE FOR ALL CERTIFIED ACCOUNTANTS —
JOHN R. YERCHER, PC
CERTIFIED PUBLIC ACCOUNTANT

JOHN R. VERCHER PC
Certified Public Accountant
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED ON AN ASSESSMENT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

Cary McInally, Superintendent and
Members of the LaSalle Parish School Board
LaSalle Parish
Iona, Louisiana

I have audited the financial statements of the LaSalle Parish School Accounts, as of 1997 for the two-year ended June 30, 1998 and June 30, 1997 and have issued my report thereon dated October 29, 1997.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the LaSalle Parish School Accounts is the responsibility of the LaSalle Parish School's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the School's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the management, and the Legislative Auditor's Office. However, this report is a matter of public record and its distribution is not limited.



John R. Vercher

Jena, Louisiana
October 29, 1997

The accompanying financial information titled as "Combining Statements" and "Notes" is prepared for purposes of additional analysis and is not a required part of the financial statements of the Leach Parish School Account. Such information has been subjected to the auditing procedures applied in the audit of the financial statements referred to above and, in my opinion, except as discussed in the 5th paragraph, is fairly stated in all material respects in relation to the financial statements taken as a whole.



John R. Yeater

October 29, 1997

Irvin, Louisiana

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INDEPENDENT AUDITORS' REPORT OF FINANCIAL STATEMENTS

Gary McGuffee, Superintendent and
Members of the LaSalle Parish School Board
LaSalle Parish
Jama, Louisiana

I have audited the combined statement of assets, liabilities and fund equity of the LaSalle Parish School Accounts for the two years ended June 30, 1996 and June 30, 1997 and the combined statement of cash receipts and cash disbursements for the two years then ended. These financial statements are the responsibility of the management of the LaSalle Parish School Board. My responsibility is to express an opinion on these combined financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I 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 financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The financial statements referred to above present include only the financial activities of the LaSalle Parish School Accounts maintained by the individual schools. The financial activities of the LaSalle Parish School Board are not included.

The statement of assets, liabilities and fund equity referred to above presents only the cash, accounts payable and resulting fund equity. The statements of cash receipts and cash disbursements present revenue and expenditure items using the cash basis of accounting. These financial statements do not and are not intended to present the financial position and the results of its operations in conformity with generally accepted accounting principles.

The combined and combining statement of cash receipts and disbursements for the twelve month-ended June 30, 1996 does not contain the cash receipts and disbursements of Notre Elementary School Accounts.

In my opinion, except for the omission of the cash receipts and disbursements of one of the schools for the year ended June 30, 1996 as discussed in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material aspects the cash, accounts payable and the resulting fund equity of the LaSalle Parish School Accounts for the two years ended June 30, 1996 and June 30, 1997 and the cash receipts and cash disbursements for the two years then ended using the basis of accounting described in the preceding paragraph and in Note 1.

**LASALLE PARISH SCHOOLS
JENA, LOUISIANA**

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LASALLE PARISH SCHOOL ACCOUNTS
 JENA, LOUISIANA



The LaSalle Parish School Accounts are those accounts maintained by the individual school of LaSalle Parish, Louisiana. The school accounts are considered a component unit of the LaSalle Parish School Board in Jena, Louisiana. The financial statements of the LaSalle Parish School Accounts do not present information on the financial activities of the LaSalle Parish School Board.

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SCHOOL ACCOUNTS
LASALLE PARISH SCHOOLS
JENA, LOUISIANA
FOR THE TWO YEARS ENDED
JUNE 30, 1996 AND JUNE 30, 1997

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

Original Date: FEB 04 1998

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