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AGREED-UPON PROCEDURES FOR
DEALING WITH PARISH SCHOOL BOARD
MERRYVILLE HIGH SCHOOL

FOR THE PERIOD
JULY 1, 1946 THROUGH JULY 31, 1947

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Release Date: ~~1947-8-4-1947~~

NEW RECORDS
SECTION
97007-2 IN 516

ALLEN, GREEN & COMPANY, L.L.P.

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Edward L. Allen, CPA
in Missouri
(missing text)

Tim Green, CPA

Maqle Williamson, CPA

Independent Auditors' Report on Agreed-Upon Procedures

Board Members
Bourgeois Parish School Board
DeRidder, Louisiana

Re: Maryville High School

We have performed the procedures concerned below, which were agreed to by Bourgeois Parish School Board, solely to assist the users in evaluating management's assertion about the effectiveness of Maryville High School's compliance with the Bourgeois Parish School Board Student Activity Fund Procedures Manual for the period July 1, 1996 through July 31, 1997. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been prepared or for any other purpose.

PROCEDURES	FINDINGS																																				
<p>1. Perform a proof of cash and determine the following statements are true:</p> <ul style="list-style-type: none"> - Beginning of period balances per the bank statement agree to the books. - Current period cash receipts per the bank statements are posted to the books. - Current period cash disbursements per the bank statements are posted to the books. - End of period balances per the bank statement agree to the books. 	<p>None.</p> <p>The following deposits were recorded on the books but were not deposited to the bank:</p> <table border="1" data-bbox="567 481 905 765"> <thead> <tr> <th>Date of Receipt — Per Books —</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>November 19, 1996</td><td>\$ 201.00</td></tr> <tr><td>December 4, 1996</td><td>820.18</td></tr> <tr><td>December 6, 1996</td><td>836.66</td></tr> <tr><td>December 12, 1996</td><td>33.50</td></tr> <tr><td>January 8, 1997</td><td>383.00</td></tr> <tr><td>January 24, 1997</td><td>134.00</td></tr> <tr><td>January 28, 1997</td><td>543.00</td></tr> <tr><td>February 11, 1997</td><td>383.60</td></tr> <tr><td>April 28, 1997</td><td>204.90</td></tr> <tr><td>June 11, 1997</td><td><u>32.80</u></td></tr> <tr><td>Total</td><td><u>\$4,052.64</u></td></tr> </tbody> </table> <p>The following deposits were made but were not recorded on the books:</p> <table border="1" data-bbox="567 842 905 996"> <thead> <tr> <th>Date of Deposit</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>May 13, 1997</td><td>\$2,093.50</td></tr> <tr><td>May 23, 1997</td><td>123.87</td></tr> <tr><td>May 31, 1997</td><td>1,586.00</td></tr> <tr><td>June 24, 1997</td><td><u>382.00</u></td></tr> <tr><td>Total</td><td><u>\$4,185.37</u></td></tr> </tbody> </table> <p>Checks totaling \$7,238.75 written from September through May were written off because these checks did not clear the bank.</p> <p>Checks totaling \$294.00 cleared the bank but were not recorded.</p> <p>Adjustments were made for receipts and disbursements to balance cash per the bank to cash per the books.</p>	Date of Receipt — Per Books —	Amount	November 19, 1996	\$ 201.00	December 4, 1996	820.18	December 6, 1996	836.66	December 12, 1996	33.50	January 8, 1997	383.00	January 24, 1997	134.00	January 28, 1997	543.00	February 11, 1997	383.60	April 28, 1997	204.90	June 11, 1997	<u>32.80</u>	Total	<u>\$4,052.64</u>	Date of Deposit	Amount	May 13, 1997	\$2,093.50	May 23, 1997	123.87	May 31, 1997	1,586.00	June 24, 1997	<u>382.00</u>	Total	<u>\$4,185.37</u>
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PROCEDURES	FINDINGS
<p>1. For all canceled checks determine the following is true:</p> <ul style="list-style-type: none"> • The payee on the canceled check agrees to the payee per the check register. 	<p>None.</p>
<p>3. Select 60 receipts from the collection log and perform the following procedures:</p> <ul style="list-style-type: none"> • Trace receipt per the collection log to a validated deposit slip. • Trace receipt per the collection log to a receipt issued by the school. • Determine deposit was made on a timely basis. • Trace receipt to proper posting in the general ledger. 	<p>Of the 60 receipts selected from the collection log, 14 were traced to the validated deposit slip. The other 46 receipts could not be traced to the validated deposit slip because receipts were not attached to identify the deposit.</p>
<p>4. Select 14 disbursements and test for the following attributes:</p> <ul style="list-style-type: none"> • Check signed by school principal or assistant principal. • Canceled check amount agrees with the amount posted to the books. • Payee per the canceled check agrees with the payee per the books. • Endorsement on check agrees with payee. 	<p>No exceptions.</p> <p>No exceptions.</p> <p>No exceptions.</p> <p>No exceptions.</p>

PROCEDURES	FINDINGS
<p>4. Select 14 disbursements and test for the following attributes: (Continued)</p> <ul style="list-style-type: none"> • Expenditure is approved by the school principal and the activity sponsor if from a restricted fund or the school principal and another school administrator, faculty member, athletic coach or other employee if from unrestricted fund. • Documentation awarded to aid in prevention of duplicate payments. • The amount of the charge was properly rounded (i.e., invoice amount agrees with check amount). • The accounting designation/classification is consistent and correctly posted. • The charge is supported by a purchase order and original invoice with evidence the items were received. • Expenditure is net of all applicable credits (e.g., volume discounts). • Invoice date is current when compared to date of check. 	<p>45 checks had no documentation of approval.</p> <p>Of the nine checks which had documentation, three were not covered.</p> <p>45 exceptions due to the fact that invoice could not be found.</p> <p>No exceptions for checks which had documentation.</p> <p>43 exceptions.</p> <p>Could not be tested on 45 checks for which invoice could not be found.</p> <p>Could not be tested on 45 checks for which invoice could not be found.</p>
<p>5. Count returned items in each bank statement and compare to number of items per bank statement.</p>	<p>10 canceled checks were missing from the bank statements. Copies were requested from the bank and received. These checks were written to students of Merryville High School.</p>

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<p>6. Perform the following procedures for ball game receipts:</p> <ul style="list-style-type: none"> - Determine that a deposit was made for all ball games for which money was collected. 	<p><u>High School Basketball</u></p> <p>No deposits were recorded for the following games:</p> <table border="1"> <thead> <tr> <th>Game</th> <th>Date</th> <th>Total per Collection Log</th> </tr> </thead> <tbody> <tr> <td>Oberlin</td> <td>January 7, 1997</td> <td>\$218.00</td> </tr> <tr> <td>Sacred Heart</td> <td>February 4, 1997</td> <td>218.00</td> </tr> <tr> <td>Beville</td> <td>February 11, 1997</td> <td>213.00</td> </tr> <tr> <td>Playoff '97</td> <td></td> <td></td> </tr> <tr> <td>- Sacred Heart</td> <td>February 17, 1997</td> <td>1.50</td> </tr> <tr> <td>Playoff '97</td> <td></td> <td></td> </tr> <tr> <td>Montgomery</td> <td>February 24, 1997</td> <td>548.00</td> </tr> </tbody> </table> <p>Concession receipts were recorded for the Oberlin game but were not deposited. No concession receipts were recorded for the other games.</p> <p><u>Junior High Basketball</u></p> <p>No deposit was made for the game with DeRidder on December 3, 1996. A \$123.00 revenue was recorded for this game. No collection log could be found.</p> <p>The concessions for the DeRidder game were recorded at \$218.00 but were not deposited. No collection log could be found.</p> <p><u>High School Baseball</u></p> <p>No revenue was recorded for the following home games:</p> <table border="1"> <thead> <tr> <th>Game</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>Woodville</td> <td>March 11, 1997</td> </tr> <tr> <td>Kibycville</td> <td>March 14, 1997</td> </tr> <tr> <td>Oberlin</td> <td>March 25, 1997</td> </tr> <tr> <td>Hahn</td> <td>April 1, 1997</td> </tr> <tr> <td>St. Edmund</td> <td>April 3, 1997</td> </tr> <tr> <td>East Pineywood</td> <td>April 8, 1997</td> </tr> <tr> <td>Sacred Heart</td> <td>April 10, 1997</td> </tr> </tbody> </table>	Game	Date	Total per Collection Log	Oberlin	January 7, 1997	\$218.00	Sacred Heart	February 4, 1997	218.00	Beville	February 11, 1997	213.00	Playoff '97			- Sacred Heart	February 17, 1997	1.50	Playoff '97			Montgomery	February 24, 1997	548.00	Game	Date	Woodville	March 11, 1997	Kibycville	March 14, 1997	Oberlin	March 25, 1997	Hahn	April 1, 1997	St. Edmund	April 3, 1997	East Pineywood	April 8, 1997	Sacred Heart	April 10, 1997
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<p>6. Perform the following procedures for ball game receipts: (Continued)</p> <ul style="list-style-type: none"> - Determine that a deposit was made for all ball games for which money was collected. (Continued) 	<p>High School Baseball (Continued)</p> <p>Concessions for these games also were not recorded except for the Sacred Heart game on April 10, 1997.</p> <p>Lady Panthers Softball</p> <p>No gate receipts were recorded for any of the softball games. These games are as follows:</p> <table border="0"> <thead> <tr> <th>Game</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>San Hincante</td> <td>March 11, 1997</td> </tr> <tr> <td>Oyster</td> <td>March 25, 1997</td> </tr> <tr> <td>St. Edmund</td> <td>April 3, 1997</td> </tr> <tr> <td>East Bossiergard</td> <td>April 8, 1997</td> </tr> <tr> <td>Sacred Heart</td> <td>April 18, 1997</td> </tr> </tbody> </table> <p>No concession receipts were recorded for any of these games.</p> <p>Track</p> <p>No gate receipts were recorded for any of the track meets. These meets are as follows:</p> <table border="0"> <thead> <tr> <th>Meet</th> <th>Date</th> </tr> </thead> <tbody> <tr> <td>High School Boys & Girls</td> <td>March 21, 1997</td> </tr> <tr> <td>Junior High Boys & Girls</td> <td>April 8, 1997</td> </tr> </tbody> </table>	Game	Date	San Hincante	March 11, 1997	Oyster	March 25, 1997	St. Edmund	April 3, 1997	East Bossiergard	April 8, 1997	Sacred Heart	April 18, 1997	Meet	Date	High School Boys & Girls	March 21, 1997	Junior High Boys & Girls	April 8, 1997
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<p>6. Perform the following procedures for ball game receipts: (Continued)</p> <ul style="list-style-type: none"> Determine that the school has a collection log for all ball games for which money was collected. 	<p>Collection logs were not found for the following games:</p> <table border="1"> <thead> <tr> <th>Game</th> <th>Date of Game</th> </tr> </thead> <tbody> <tr> <td>HS Football DeQuincy E. Bossongard</td> <td>September 20, 1996 October 18, 1996</td> </tr> <tr> <td>HS Basketball Ereux Ereux S. Bossongard Merryville Tournament E. Bossongard</td> <td>November 21, 1996 December 3, 1996 December 10, 1996 December 12, 1996 December 14, 1996 January 14, 1997</td> </tr> <tr> <td>JH Basketball Singer Kosciusko DeRidder S. Bossongard Merryville Tournament</td> <td>November 14, 1996 November 18, 1996 December 3, 1996 January 6, 1997 January 11, 1997</td> </tr> <tr> <td>HS Baseball Merryville Tournament Woodville Kobysville Oberlin Hicks St. Edmund E. Bossongard Sacred Heart</td> <td>March 6, 1997 March 8, 1997 March 11, 1997 March 14, 1997 March 25, 1997 April 3, 1997 April 3, 1997 April 8, 1997 April 10, 1997</td> </tr> <tr> <td>Lady Panthers Softball San Houston Oberlin St. Edmund E. Bossongard Sacred Heart</td> <td>March 11, 1997 March 25, 1997 April 3, 1997 April 8, 1997 April 10, 1997</td> </tr> <tr> <td>Track HS Boys & Girls JH Boys & Girls</td> <td>March 21, 1997 April 8, 1997</td> </tr> </tbody> </table>	Game	Date of Game	HS Football DeQuincy E. Bossongard	September 20, 1996 October 18, 1996	HS Basketball Ereux Ereux S. Bossongard Merryville Tournament E. Bossongard	November 21, 1996 December 3, 1996 December 10, 1996 December 12, 1996 December 14, 1996 January 14, 1997	JH Basketball Singer Kosciusko DeRidder S. Bossongard Merryville Tournament	November 14, 1996 November 18, 1996 December 3, 1996 January 6, 1997 January 11, 1997	HS Baseball Merryville Tournament Woodville Kobysville Oberlin Hicks St. Edmund E. Bossongard Sacred Heart	March 6, 1997 March 8, 1997 March 11, 1997 March 14, 1997 March 25, 1997 April 3, 1997 April 3, 1997 April 8, 1997 April 10, 1997	Lady Panthers Softball San Houston Oberlin St. Edmund E. Bossongard Sacred Heart	March 11, 1997 March 25, 1997 April 3, 1997 April 8, 1997 April 10, 1997	Track HS Boys & Girls JH Boys & Girls	March 21, 1997 April 8, 1997
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PROCEDURES	FINDINGS
7. Confirm the activity and balance per the bookkeeper's records with each teacher/sponsor.	Confirmations were given to 33 clubs and class sponsors. No exceptions were noted on 24 of the confirmations. The sponsors were not in agreement on 8 of the confirmations. The other 3 confirmations were not returned.
8. Review the Student Activity Fund per the procedures manual.	The Bossier Parish School Board Student Activity Fund Manual was reviewed and used to design terms of cash receipts and cash disbursement.
9. Inquire, investigate and verify the practice for the year 1996-97 with the student activity fund procedures manual.	<p>See results of cash receipts and cash disbursements test. The following deviations from the procedures manual were also noted.</p> <p><u>Receipts</u></p> <p>Per the procedures manual, funds collected should be deposited intact daily. Daily deposits must equal receipts issued. The deposit slip must be completed in detail, indicating the receipt numbers being deposited, date, currency deposited and a list or tape of checks. The bank validated copy of the deposit slip must be retained to support the entry made to the cash journal.</p> <p>In reconciling the bank statement, we noted deposits were not being made timely. Deposits made in May 1997 included deposits for February, March and April 1997. During the 1996-1997 school year, 28 deposits were not deposited timely (within 3-days of receipt).</p> <p>Many of the deposits had no documentation attached. 43 of the deposits had no receipts attached or no listing of receipt numbers on the deposit slip and another 21 deposits had receipts but all the receipts were not attached. The total deposit did not equal the total of receipts because some of the receipts were missing. The validated deposit receipt was not always attached to the deposit slip.</p>

PROCEDURES	FINDINGS
<p>3. Inquire, investigate and correct the practice for the year 1996-97 with the student activity fund procedures manual. (Continued)</p>	<p>Examples (Continued)</p> <p>Deposits were not made intact. We noted 28 instances in which a check issued to a teacher, coach or administrative employee was cashed by Merryville High School.</p> <p>Concessions</p> <p>According to the procedures manual, if concessions are sold daily, a profit margin or physical inventory must be done on a quarterly basis. A profit margin of 48% is expected on concessions. If this percentage deviates by 5% or more, the school should immediately begin to look for problems. For the 1996-1997 school year the profit margin on concessions was 23.26%, a deviation of 27.74% from the expected. We found no evidence this calculation was performed by the school or the deviation investigated.</p> <p>Expenditures</p> <p>According to the procedures manual all expenditures should be properly authorized with a minimum of two authorized signatures, one of which must be the school principal. The other two signatures must be:</p> <ul style="list-style-type: none"> • an officer, sponsor or designer of the entity for clubs, associations, athletic teams and the like; • a school administrator, faculty member, or other employee approved by the donor for non-cash donations; or • a school administrator, faculty member, or other employee for any unrestricted funds.

PROCEDURES	FINDINGS
9. Inquire, investigate and contrast the practice for the year 1996-97 with the student activity fund policy procedure manual. (Continued)	Expenditures (Continued) As of June 30, 1997, the athletic accounts were overdrawn more than \$20,000. According to one of the coaches, merchandise was coming in for which a purchase order could not be found. He did not know who ordered the merchandise but it could not be returned because the school's name was on it. The athletic accounts were not the only accounts with credit balances which indicates the above approval procedures were not being followed.
10. Prepare a Student Activity Fund report for the business months ended July 31, 1997.	See attached pages 11 through 13.
11. Inquire of the bank of any new bank accounts set up.	No new Maryville High School accounts were set up during the 1996-1997 year according to City Savings Bank.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management and the Board of Deshaussard Parish School Board and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Allen, Green & Company, LLP
ALLEN, GREEN & COMPANY, LLP

ALLEN, GREEN & COMPANY, L.L.P.

(CERTIFIED PUBLIC ACCOUNTANTS)



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Ernest L. Allen, CPA
A Partner
Member AICPA

Tim Green, CPA

Wesley Williamson, CPA

Accountant's Compilation Report

Board Members
Bossierard Parish School Board
DeRidder, Louisiana

Re: Merryville High School

We have compiled the accompanying statement of assets, liabilities, and fund balances - cash basis of Merryville High School as of July 31, 1997, the related statement of revenues, expenditures, and changes in fund balance - cash basis for the general fund for the thirteen months then ended and the statement of changes in restricted account balances - cash basis for the restricted funds for the thirteen months then ended and the accompanying supplementary information contained in Schedules I and II, which are presented only for supplementary analysis purposes, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the School's assets, liabilities, fund balance, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Allen, Green & Company, L.L.P.
ALLEN, GREEN & COMPANY, L.L.P.

Monroe, Louisiana
September 18, 1997

MERRYVILLE HIGH SCHOOL
SCHOOL ACTIVITY FUND
ORANGE PARISH SCHOOL BOARD
DENBOUR, LOUISIANA

GENERAL AND RESTRICTED FUNDS
Statement of Assets, Liabilities and Fund Balances - Cash Basis
July 31, 1997

ASSETS	GENERAL FUND	RESTRICTED FUNDS	TOTAL
Cash and Cash Equivalents	\$0.000	\$0.488	\$0.488
TOTAL ASSETS	<u>\$0.000</u>	<u>\$0.488</u>	<u>\$0.488</u>
 LIABILITIES AND FUND BALANCES			
Liabilities			
Due to Orange Parish School Board	\$0.412	\$0	\$0.412
 Fund Balances			
Unassigned	\$0.141	\$0	\$0.141
Restricted	0	\$0.488	\$0.488
Total Fund Balances	<u>\$0.141</u>	<u>\$0.488</u>	<u>\$0.629</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$0.553</u>	<u>\$0.488</u>	<u>\$1.041</u>

**HERNIMBLE HIGH SCHOOL
SCHOOL ACTIVITY FUND
BEAUREGARD PARISH SCHOOL BOARD
BOSSIERE, LOUISIANA**

**GENERAL FUND
Statement of Revenues, Expenditures,
and Changes in Fund Balance - Cash Basis
For the Twelve Months Ended July 31, 1997**

REVENUES:

Contributions/Grants in July 1997	60,000
Vendor Refund	2,000
Interest	1,000
Library	1,000
Land Proceeds	200
Activity Bus Fund	100
Private Education	1,000
School Insurance	500
Teacher B'N'N	4,000
Miscellaneous	500
Gifts Donor	500
Office Supplies Expense	200
Driver's Education Fund	1,000
Insurance Maintenance	4,000
School Facilities	1,000
Other General Fund Revenues	<u>300</u>
Total Revenues	100,000

EXPENDITURES:

Office Supplies	50,000
Telephone	1,000
Postage	1,000
Travel	1,000
Costs	100
Operations & Maintenance	11,000
Teacher B'N'N	4,200
Miscellaneous	1,000
Printing	4,000
Materials and Supplies	4,000
Library	100
Land Costs	100
Driver's Education	4,000
School Insurance	100
Miscellaneous	50
Activity Bus Rental	1,000
Driver's Ed Fund	1,000
School Facilities	100
Other General Fund Expenditures	<u>100</u>
Total Expenditures	100,000

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

\$0.00

Fund Balance at June 30, 1996

5,000

Fund Balance at July 31, 1997

5,000

*Before allocation of expenditures balances to the restricted funds.
See Accountant's Certificate Report.

**BERRYVILLE HIGH SCHOOL
SCHOOL ACTIVITY FUND
BEAUFORT PARISH SCHOOL BOARD
BERNER, LOUISIANA**

**BUDGETED FUNDS
Statement of Changes in Restricted
Account Balances - Cash Basis
For the Thirteen Months Ended July 31, 1997**

ACTIVITY	BALANCE			BALANCE
	JUNE 30, 1996	ADDITIONS	DEDUCTIONS	
Activity	\$1,121	\$6,629	\$10,004	\$8,746
J. L. Weather School	5,122	548	0	5,670
Football Club	0	285	0	285
Softball Team	500	500	500	500
Junior Class	1,774	1,688	2,800	862
Senior Class	500	1,500	2,004	796
Boys Club	1,000	1,000	1,000	1,000
FFA	504	3,094	3,000	598
HS Club	500	0	500	0
FFLA	1	200	200	1
Student Club	500	0	0	500
FFA	500	1,000	2,000	100
Post Masters	770	1,000	500	1,270
Student Council	0	1,000	1,000	0
Speech Club	0	200	200	0
Calculus Project Fund	0	5,000	5,000	0
Band Booster	500	2,000	1,000	1,500
Activity Fund	5,070	21,717	11,700	15,087
PTO	2,000	0,000	0,000	2,000
Jr High/Interactives	1,000	0,000	0,000	1,000
High School Cheerleaders	200	2,000	0,000	2,200
Boys Club	1,700	0,000	11,700	0
Chess Club	20	100	0	120
School Improvement	70	1,000	1,000	0
Parent Club	500	4,000	0,000	4,500
Student Club	200	0	0	200
Band Committee	200	1,000	0,000	1,200
Family Language Fund	200	1,700	1,000	900
Band Boys Fund	500	0	500	0
Jr High/Interactives Club	0	500	500	0
Boys Club	0	200	200	0
Student Body Fund	0	500	50	450
Activities	0	200	200	0
Boy Dept Fund	0	500	0	500
Boy Dept Fund, 2nd	0	200	200	0
Home II Dept Fund	0	500	400	100
FFA Student Fund	0	1,000	1,000	0
Special Ed Funds	0	0	0	0
Student Body Fund	0	500	500	0
Student Fund	0	1,000	1,000	0
Business/Club Fund	0	500	500	0
Student	0	500	0	500
Contemporary Fund	0	50	50	0
Four Top Eight Fund	0	200	200	0
Math Counts	0	70	70	0
TOTAL	\$8,687	\$30,000	\$38,874	\$9,813

See Attachment to Completion Report

MERRIVILLE HIGH SCHOOL,
SCHOOL ACTIVITY FUND
BOULDER PARK HIGH SCHOOL BOARD
BIRMINGHAM, ALABAMA

BANK RECONCILIATION AND INVESTMENT ACCOUNT
JULY 31, 1987

SCHEDULE I

Balance per bank			\$41,484.84
Deposits in transit			0
Outstanding checks	Check #	Amount	
	478	86.75	
	484	91.17	
	485	87.88	
	490	58.85	
	12828	58.85	
	492	88.85	
	12844	248.85	
	499	183.85	
	504	48.84	
	505	83.79	
	504	75.88	
	505	18.78	
	506	42.88	
	1087	318.77	
	1088	0.06	
		(1,311.33)	
Reconciled bank balance			40,173.51
Floating			(1.66)
J. E. Winstead Scholars Investment FUND			9,888.95
Cash and cash equivalents			\$51,059.80

MERRVILLE HIGH SCHOOL
SCHOOL ACTIVITY FUND
NEWBURGH PARKS SCHOOL BOARD
NEWBURGH, CALDWELL

SCHEDULE B

GENERAL AND NON-REVENUE FUNDS
Statement of Changes in Account Balances - Cash Basis
(With Allocation of Overhead Expenses)
For the Thirteen Months Ended July 15, 1997

ACCOUNT	BALANCE			BALANCE		
	JUNE 30, 1996	ADDITIONS	DEDUCTIONS	JULY 15, 1997	ADJUSTMENTS	ADJUSTED BALANCE
General Fund	\$5,220	\$51,282	\$51,094	\$5,408	\$45,170	\$50,578
Amplifier	\$5,220	\$67,024	\$70,004	\$5,240	\$2,070	\$7
Freeman Club	0	200	0	200		200
Supplies Club	800	800	100	500		500
Art Club	1,174	1,100	1,200	100		100
Gender Club	100	2,000	2,000	100		100
Activities	1,852	1,800	1,800	1,852		1,710
FFA	504	504	500	100		500
Art Club	144	400	400	144		400
FFA	7	300	300	7		7
Summer Club	100	0	0	100		400
FFA	500	1,000	1,000	100		170
Post-Graduate	904	1,000	100	1,800		1,800
Student Council	0	2,000	2,000	100		100
Speech-Club	0	200	100	100		100
Calendar/Project Fund	0	4,000	4,000	4,000	600	0
Band/Activities	100	10,000	1,000	1,000		12,000
Annual Fund	5,410	10,000	10,000	5,410		6,000
FFA	6,000	6,000	6,000	6,000		10,750
Jr High Students	1,170	5,000	5,000	6,000	100	0
High School Organization	200	1,000	600	1,600	1,000	0
Activities	1,700	6,000	7,000	2,000		0
Chess/Club	27	200	20	104		100
School Insurance Agency	52	1,000	1,000	1,000	400	0
Freeman Club	400	4,000	5,000	1,400		1,000
Freeman Club	200	0	0	200		200
FFA Convention Committee	270	1,000	400	670	100	0
Foreign Language Fund	170	1,000	1,000	170		170
Band/Club Fund	200	200	100	300		300
Jr High Students	0	4,000	4,000	4,000		170
Post-Graduate	0	100	100	100		100
Summer Camp Fees	0	200	10	190	(100)	0
Art Fees	0	500	500	500		500
Exp. Supp Fees	0	100	50	50	(100)	0
Exp. Supp Fees, Cash	0	500	500	0	(100)	0
Freeman Club Fees	0	100	100	100		100
FFA Uniform Fees	0	1,000	1,000	0		0
Special Ex Funds	0	40	40	0		40
Summer Camp Fees	0	400	300	100	(100)	0
Room Fees	0	5,000	2,000	3,000	(3,000)	0
Students & Art Fees	0	500	500	500		500
FFA	0	100	0	100	(100)	0
Freeman Club Fees	0	47	40	7		0
Post-Graduate Special	0	100	100	100		100
Multi-Course	0	50	50	0		0
Non-Revenue Funds	\$51,000	\$5,547	\$50,856	\$55,475	\$1,113	\$56,588

Continued

NEWVILLE SUPERVISOR
SCHOOL ACTIVITY FUND
BOULDERLAND PUBLIC-SCHOOL BOARD
NEWBERN, LOUISIANA

SCHEDULE B

GENERAL, WHO-RESTRICTED FUND
Statement of Changes in Account Balances - Cash/Bank
(With Allocation of Overhead Estimated)
For the Fiscal Month Ended July 31, 1987

	BALANCE JUNE 30, 1987	ADDITIONS	DEDUCTIONS	BALANCE JULY 31, 1987	WHO-REST- RICTED	WHO-RESTED BALANCE
J. E. Winters/Student	<u>\$11,000</u>	<u>\$200</u>	<u>\$0</u>	<u>\$11,200</u>		<u>\$11,200</u>
TOTAL	<u>\$11,000</u>	<u>\$200.00</u>	<u>\$0.00</u>	<u>\$11,200</u>	<u>\$0</u>	<u>\$11,200</u>

ASSUMPTIONS:

The negative balances in the athletic accounts will be charged to the general fund.

Deposits (and any other fee accounts) should be paid at the end of the school year. All balances in these accounts should be transferred to the general fund.

Negative balances in any of the restricted accounts will be charged to the general fund.