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BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Financial Statements
As of and for the Year Ended June 30, 1999
With Independent Auditors' Report

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The 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.

Release Date FEB 16 2000

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Langley, Williams & Company, L.L.C.

CERTIFIED PUBLIC ACCOUNTANTS

205 W. COLLEGE STREET
LAKE CHARLES, LOUISIANA 70605-1625
(318) 477-2827
1(800) 713-8432
FAX (318) 476-8418

LESTER LANGLEY, JR.
DANNY L. WILLIAMS
MICHAEL F. CALLOURA
PHILLIP D. ABSHIRE, JR.
DAPHNE B. CLARK

J. AARON COOPER

MEMBERS OF -
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS
SEC PRACTICE SECTION
OF AICPA

INDEPENDENT AUDITORS' REPORT

Members of the
Beauregard Parish School Board
DeRidder, Louisiana

We have audited the accompanying financial statements of the Beauregard Parish School Board School Activity Funds, as listed in the table of contents, as of and for the year ended June 30, 1999. These accounts are the responsibility of the Board'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described at Note 1, the financial statements of the School Activity Funds were prepared on the basis of cash receipts and cash disbursements, which is another comprehensive basis of accounting.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Beauregard Parish School Board School Activity Funds as of June 30, 1999, and their revenue collected and expenditures paid and their changes in restricted fund balances - cash basis for the year then ended in conformity with the basis of accounting described in Note 1.

Langley, Williams & Co., L.L.C.

December 30, 1999

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Balance Sheets - All Funds
All Schools
June 30, 1999

	Beauregard Alternative School	Beauregard Vocational Center	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard High School
ASSETS						
Cash and cash equivalents:						
General Funds	\$ 2,099	\$ 6,064	\$ 11,477	\$ 17,677	\$ 49,674	\$ 17,148
Restricted Funds:						
Athletic Funds	-	-	-	26,185	13,435	2,953
Other	-	-	9,301	72,978	36,725	32,790
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>9,301</u>	<u>99,163</u>	<u>50,160</u>	<u>35,743</u>
Total assets	<u>\$ 2,099</u>	<u>\$ 6,064</u>	<u>\$ 20,778</u>	<u>\$ 116,840</u>	<u>\$ 99,834</u>	<u>\$ 52,891</u>
FUND BALANCES						
<i>Fund balances:</i>						
General Funds	\$ 2,099	\$ 6,064	\$ 11,477	\$ 17,677	\$ 49,674	\$ 17,148
Restricted Funds:						
Athletic Funds	-	-	-	26,185	13,435	2,953
Other	-	-	9,301	72,978	36,725	32,790
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>9,301</u>	<u>99,163</u>	<u>50,160</u>	<u>35,743</u>
Total fund balances	<u>\$ 2,099</u>	<u>\$ 6,064</u>	<u>\$ 20,778</u>	<u>\$ 116,840</u>	<u>\$ 99,834</u>	<u>\$ 52,891</u>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 7,565	\$ 17,080	\$ 175	\$ 22,246	\$ 590	\$ 15,075	\$ 19,126	\$ 185,996
4,809	-	12,626	-	2,313	-	37,147	99,468
14,054	10,234	52,038	7,557	12,605	9,647	34,304	292,233
<u>18,863</u>	<u>10,234</u>	<u>64,664</u>	<u>7,557</u>	<u>14,918</u>	<u>9,647</u>	<u>71,451</u>	<u>391,701</u>
<u>\$ 26,428</u>	<u>\$ 27,314</u>	<u>\$ 64,839</u>	<u>\$ 29,803</u>	<u>\$ 15,508</u>	<u>\$ 24,722</u>	<u>\$ 90,577</u>	<u>\$ 577,697</u>

\$ 7,565	\$ 17,080	\$ 175	\$ 22,246	\$ 590	\$ 15,075	\$ 19,126	\$ 185,996
4,809	-	12,626	-	2,313	-	37,147	99,468
14,054	10,234	52,038	7,557	12,605	9,647	34,304	292,233
<u>18,863</u>	<u>10,234</u>	<u>64,664</u>	<u>7,557</u>	<u>14,918</u>	<u>9,647</u>	<u>71,451</u>	<u>391,701</u>
<u>\$ 26,428</u>	<u>\$ 27,314</u>	<u>\$ 64,839</u>	<u>\$ 29,803</u>	<u>\$ 15,508</u>	<u>\$ 24,722</u>	<u>\$ 90,577</u>	<u>\$ 577,697</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances - General Fund
All Schools
For the Year Ended June 30, 1999

	Beauregard Alternative School	Beauregard Vocational Center	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard High School
Cash receipts						
Concessions	\$ 11	\$ -	\$ -	\$ 29,914	\$ 27,706	\$ 31,727
Other sales	-	6,725	10,122	-	6,245	-
Student fees	-	-	4,060	9,766	10,736	8,725
Drivers' education	-	-	-	14,700	-	-
Bookfair	-	-	4,920	-	-	-
Pictures	-	-	9,292	6,667	3,921	17,063
Telephone	-	-	-	7,110	1,292	2,852
Teachers' allotment	132	-	9,840	5,750	-	-
Investment earnings	46	104	628	2,162	1,978	1,657
Transfers from Central Office	2,000	-	-	-	-	-
Other	45	-	969	12,122	10,418	6,313
Total revenues	2,234	6,829	39,831	88,191	62,296	68,337
Cash disbursements						
Concessions cost of sales	-	-	-	19,839	13,877	24,949
Other cost of sales	-	5,668	11,218	-	3,540	-
Drivers' education	-	-	-	14,700	-	-
Bookfair	-	-	3,625	-	-	-
Pictures	-	-	3,693	3,821	2,100	11,009
Telephone	-	-	2,521	9,301	4,361	4,549
Teachers' allotment	135	-	9,840	5,750	-	-
Other	-	-	10,801	30,702	36,994	16,443
Total expenditures	135	5,668	41,698	84,113	60,872	56,950
Excess of cash receipts over (under) cash disbursements	2,099	1,161	(1,867)	4,078	1,424	11,387
Fund Balances at beginning of year	-	4,903	13,344	13,599	48,250	5,761
Fund balances at end of year	\$ 2,099	\$ 6,064	\$ 11,477	\$ 17,677	\$ 49,674	\$ 17,148

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 4,713	\$ 9,524	\$ 1,800	\$ -	\$ 13,156	\$ 5,741	\$ 19,275	\$ 143,567
-	-	-	332	-	-	6,620	30,044
2,066	-	1,818	6,050	4,268	-	4,701	52,190
-	-	6,450	-	-	-	-	21,150
-	-	-	4,107	-	-	-	9,027
316	-	6,314	6,711	858	14,481	3,512	69,135
1,709	1,789	2,050	1,801	3,461	1,524	3,423	27,011
1,500	11,839	-	9,819	2,728	11,130	11,330	64,068
944	507	1,186	1,130	732	695	3,466	15,235
-	-	-	-	-	-	-	2,000
10,094	1,425	13,741	30,105	5,515	7,976	10,814	109,537
21,342	25,084	33,359	60,055	30,718	41,547	63,141	542,964
2,779	5,850	-	-	8,475	4,287	11,250	91,306
-	-	-	206	-	-	5,641	26,273
-	-	6,300	-	-	-	-	21,000
-	-	-	2,883	-	-	-	6,508
61	-	5,043	4,321	-	9,527	1,838	41,413
4,351	2,640	5,782	2,672	7,499	2,643	7,223	53,542
1,500	11,104	-	9,819	2,728	11,130	11,330	63,336
12,681	4,693	16,482	32,565	15,144	12,358	22,820	211,683
21,372	24,287	33,607	52,466	33,846	39,945	60,102	515,061
(30)	797	(248)	7,589	(3,128)	1,602	3,039	27,903
7,595	16,283	423	14,657	3,718	13,473	16,087	158,093
<u>\$ 7,565</u>	<u>\$ 17,080</u>	<u>\$ 175</u>	<u>\$ 22,246</u>	<u>\$ 590</u>	<u>\$ 15,075</u>	<u>\$ 19,126</u>	<u>\$ 185,996</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances - Restricted Funds
All Schools
For the Year Ended June 30, 1999

	Beauregard Alternative School	Beauregard Vocational Center	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard High School
Cash receipts						
Concessions	\$ -	\$ -	\$ 5,243	\$ -	\$ -	\$ -
Faculty fund	-	-	3,569	5,200	2,945	-
Parent organization activities	-	-	7,563	63,821	20,370	14,179
Drivers' education	-	-	-	-	-	7,800
Athletic activities	-	-	-	116,781	6,682	67,201
Student organization activities	-	-	-	170,146	41,561	53,369
Yearbook	-	-	-	16,243	5,040	16,187
Teachers' allotment	-	-	-	11,574	12,188	16,050
Investment earnings	-	-	-	-	386	-
Other	-	-	-	24,548	22,883	31,447
Total revenues	-	-	16,375	408,313	112,055	206,233
Cash disbursements						
Concessions cost of sales	-	-	3,572	-	-	-
Faculty fund	-	-	3,678	4,065	4,762	-
Parent organization activities	-	-	8,355	68,288	22,281	13,590
Drivers' education	-	-	-	-	-	7,800
Athletic activities	-	-	-	111,943	8,248	67,526
Student organization activities	-	-	-	169,334	38,029	54,889
Yearbook	-	-	-	17,111	5,059	18,032
Teachers' allotment	-	-	-	11,574	12,233	16,050
Other	-	-	1,066	21,131	27,506	39,265
Total expenditures	-	-	16,671	403,446	118,118	217,152
Excess of cash receipts over (under) cash disbursements	-	-	(296)	4,867	(6,063)	(10,919)
Fund Balances at beginning of year	-	-	9,597	94,296	56,223	46,662
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,301</u>	<u>\$ 99,163</u>	<u>\$ 50,160</u>	<u>\$ 35,743</u>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ -	\$ -	\$ -	\$ 11,460	\$ -	\$ -	\$ -	\$ 16,703
-	441	7,843	-	-	-	4,948	24,946
1,430	13,513	12,391	845	2,667	-	35,202	171,981
-	-	-	-	-	-	8,100	15,900
22,515	-	84,874	-	25,059	-	88,297	411,409
22,125	-	38,120	12,222	28,946	12,364	74,704	453,557
2,948	-	16,663	-	7,159	3,243	13,169	80,652
3,072	12,347	13,467	-	5,604	-	-	74,302
-	-	1,084	-	-	-	-	1,470
1,538	16,202	25,764	825	16,128	28,674	5,826	173,835
53,628	42,503	200,206	25,352	85,563	44,281	230,246	1,424,755
-	-	-	9,692	-	-	-	13,264
-	824	8,702	-	-	-	4,702	26,733
1,216	10,033	13,132	458	2,545	-	33,238	173,136
-	-	-	-	-	-	8,100	15,900
20,436	-	73,073	-	28,421	-	78,631	388,278
20,716	-	37,392	12,525	29,680	12,685	74,085	449,335
4,168	-	15,410	-	6,443	3,372	13,172	82,767
3,072	10,743	13,467	-	5,604	-	-	72,743
2,521	16,127	23,178	825	14,638	27,509	7,324	181,090
52,129	37,727	184,354	23,500	87,331	43,566	219,252	1,403,246
1,499	4,776	15,852	1,852	(1,768)	715	10,994	21,509
17,364	5,458	48,812	5,705	16,686	8,932	60,457	370,192
<u>\$ 18,863</u>	<u>\$ 10,234</u>	<u>\$ 64,664</u>	<u>\$ 7,557</u>	<u>\$ 14,918</u>	<u>\$ 9,647</u>	<u>\$ 71,451</u>	<u>\$ 391,701</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
G.W. Carver Elementary School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Faculty fund	\$ 332	\$ 3,569	\$ 3,678	\$ 223
PTO	4,338	7,563	8,355	3,546
Concession	2,798	5,243	3,572	4,469
Accelerated Reading	2,129	-	1,066	1,063
Total Restricted Funds	\$ 9,597	\$ 16,375	\$ 16,671	\$ 9,301

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
DeRidder High School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
Baseball	\$ 5,340	\$ 17,197	\$ 18,326	\$ 4,211
Basketball-Boys	1,361	8,167	6,608	2,920
Basketball-Boards	-	2,935	2,935	-
Basketball-Girls	2,081	6,197	5,873	2,405
Football	395	53,898	48,288	6,005
Football-Investment	8,000	-	-	8,000
Golf	22	1,268	1,264	26
Softball	528	4,888	4,419	997
Soccer	980	11,416	11,820	576
Tennis	841	2,413	2,005	1,249
Track-Boys	238	3,651	3,583	306
Track-Girls	-	4,207	4,015	192
District 4-A School Dues	1,561	302	1,911	(48)
District Dues/Member	-	-	896	(896)
Training Supplies	-	242	-	242
Total Athletic Fund	21,347	116,781	111,943	26,185
Other Restricted Funds:				
Art Department	943	1,020	1,315	648
Band Dragon Cards	1,443	5,461	6,894	10
Band	2,724	10,378	9,608	3,494
Band-Spring Trip	-	17,653	17,653	-
Band-Shirts	-	2,130	2,130	-
Band-Cleaning Uniform	859	790	598	1,051
Band-Christmas Sale	-	8,427	8,427	-
Band-Guard	1,155	2,168	1,889	1,434
Beta Club	374	8,723	8,279	818
Biology	306	2,568	2,353	521
Biology II	37	200	-	237
Business Dept. Harris	-	423	236	187
Business Dept. Store	8	249	241	16
Business Dept.-Fundraiser	17	-	-	17
Business Dept.-Conway	41	613	605	49
Cheerleaders-Varsity	4,649	15,735	15,874	4,510
Chemistry Lab	818	1,626	1,137	1,307
Chess Club	71	-	-	71
English Fund	2,749	3,139	2,702	3,186
FBLA	735	2,163	2,664	234
FFA	270	9,955	9,377	848
FHA	550	1,531	2,074	7
French Club	22	2,964	2,886	100
Industrial Arts	224	903	942	185
Interact	242	5,126	5,275	93
Jr. Varsity Cheerleaders	2,214	7,997	8,537	1,674
Jr. Civitan	177	158	292	43
Juniorettes	668	1,988	1,473	1,183
Key Club	342	1,260	1,404	198
Leo Club	29	850	534	345
Library	1,904	2,451	2,678	1,677
National Honor Society	593	630	578	645
P. E. Department	1,429	3,422	2,799	2,052
Physical Science	389	1,092	1,192	289
Physics	1,116	663	243	1,536

BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)

DeRidder High School

For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Prom	909	3,225	2,777	1,357
Rodeo Club	1,782	91	765	1,108
SADD	1,075	440	739	776
Senior	-	1,809	1,349	460
Poster Account	-	147	-	147
Speech Class	171	15	50	136
Student Council	5,621	18,292	20,467	3,446
SGA-Scholarship	-	500	-	500
SGA-Beautification	68	2,192	1,020	1,240
Self-Contain-Monogram	-	40	40	-
Field Trips	-	4	4	-
Home Economics	328	1,439	1,360	407
Self-Contain-Spec. Education	2,529	9,301	8,600	3,230
Self-Contain Reserve	3,654	-	2,098	1,556
Annual	8,557	16,238	17,111	7,684
Annual Reserve	1,135	-	-	1,135
Band Boosters	4,638	3,249	7,618	269
Band Boosters-Concession	-	17,114	17,114	-
Band Boosters-Festival	259	36,628	36,832	55
Athletic Boosters	7,959	6,830	6,724	8,065
Quiz Bowl	223	612	611	224
Banquet Fund	-	1,361	1,361	-
Faculty Fund	-	5,200	4,065	1,135
Danceline	-	4,340	10	4,330
4-H Club	47	18	60	5
Jazz Band	952	885	581	1,256
Student Recognition	158	4,411	4,545	24
Spanish Club	259	3,554	3,364	449
Foreign Language	2,550	4,469	5,091	1,928
Employee Withholding	-	1,172	1,172	-
Teachers Work Fund	181	184	-	365
Memorial Fund	20	-	20	-
FCA	21	3	24	-
Varsity Choir	661	139	597	203
Role Models	11	105	105	11
Art-Travel	-	2,668	1,720	948
Benevolent Fund	-	253	20	233
Environmental Science Fund	-	78	66	12
JROTC	1,689	8,157	8,760	1,086
HOSA	240	144	106	278
Nursing Assistant	154	195	94	255
State Funds-Teachers	-	11,574	11,574	-
Total Other Restricted Funds	<u>72,949</u>	<u>291,532</u>	<u>291,503</u>	<u>72,978</u>
Total Restricted Funds	<u><u>\$ 94,296</u></u>	<u><u>\$ 408,313</u></u>	<u><u>\$ 403,446</u></u>	<u><u>\$ 99,163</u></u>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
DeRidder Junior High School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
AF Control Card	\$ 8,544	\$ -	\$ -	\$ 8,544
Earnings on Investments	728	386	-	1,114
Phone Expenses	13	-	42	(29)
Maintenance/Repairs	(1,757)	106	261	(1,912)
Scoreboard	1,000	-	-	1,000
Basketball	2,286	2,149	3,770	665
Equipment	4,000	1,435	1,435	4,000
Football Ticket Sales	225	2,606	2,732	99
Track Ticket Sales	(38)	-	8	(46)
Total Athletic Fund	<u>15,001</u>	<u>6,682</u>	<u>8,248</u>	<u>13,435</u>
Other Restricted Funds:				
Annual	1,951	5,040	5,059	1,932
Art Club	5	3,187	2,891	301
Art Fund	83	1,951	2,119	(85)
Athletic Boosters	1,628	2,126	3,423	331
Band Fund	20	3,968	3,981	7
Band Boosters	3,171	18,244	18,858	2,557
Beta Club	2,332	1,599	2,287	1,644
Cheerleaders	4,839	15,930	14,433	6,336
Choir	302	1,328	1,346	284
Computer Literacy	1,157	1,260	624	1,793
Computer Math	700	-	-	700
Flag Corps	232	-	-	232
Home Living	250	1,805	2,056	(1)
Hospital Investment	112	-	-	112
Library Fund	868	2,654	2,112	1,410
Newspaper	1,806	745	971	1,580
Peer Leaders	1,199	3,244	2,187	2,256
Restricted Fund Control	198	-	-	198
Science Grant Investment	12	776	745	43
Staff Fund	8,415	2,945	4,762	6,598
Student Council	1,357	11,563	11,285	1,635
Student Recognition	884	621	784	721
4-H Club	381	858	487	752
Music Appreciation	420	192	24	588
Dance Line	-	2,530	1,574	956
Science Fee 1996/97	349	-	349	-
Student/Teacher Attendance	-	500	400	100
Environmental Club	429	1,322	1,539	212
Botanical Pond	-	11,246	8,292	2,954
Parish Teacher Allotment	80	4,436	4,492	24
State Teacher Allotment	-	7,752	7,741	11
Gifted School Store	1,268	2,809	3,558	519
Math Grant/Lee	19	-	-	19
Summer School/Math	-	1,140	1,140	-
1998/99 Registration	6,755	(6,398)	351	6
Total Other Restricted Funds	<u>41,222</u>	<u>105,373</u>	<u>109,870</u>	<u>36,725</u>
Total Restricted Funds	<u>\$ 56,223</u>	<u>\$ 112,055</u>	<u>\$ 118,118</u>	<u>\$ 50,160</u>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
East Beauregard High School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
Football	\$ 854	\$ 28,112	\$ 27,751	\$ 1,215
Basketball	2,663	-	2,708	(45)
Baseball	692	2,383	3,169	(94)
Softball	14	2,694	2,607	101
Track	(840)	-	(840)	-
Golf	(105)	-	-	(105)
Girls Basketball	-	17,902	16,081	1,821
Boys Basketball	-	13,332	11,622	1,710
Girls Track	-	1,218	1,825	(607)
Boys Track	-	555	1,551	(996)
Girls Cross Country	-	602	552	50
Boys Cross Country	-	403	500	(97)
Total Athletic Fund	3,278	67,201	67,526	2,953
Other Restricted Funds:				
Senior Class	-	815	232	583
Junior Class	402	263	(1,047)	1,712
Sophomore Class	2,651	1,554	3,047	1,158
Freshman Class	597	1,655	2,252	-
Primary Classes	232	-	-	232
Annual Staff	5,330	16,187	18,031	3,486
Art	325	599	465	459
Athletic Booster	639	4,075	4,581	133
Auxillary Corp	25	-	-	25
Band	707	9,160	9,170	697
Band Booster	1,268	8,036	7,394	1,910
Beta Club	333	1,957	1,711	579
Business	130	18	5	143
Cheerleader	3,067	6,445	7,937	1,575
Elementary Music	25	-	-	25
Elementary P.E.	22	222	222	22
English Workbook	473	393	782	84
FBLA	651	2,474	2,392	733
FFA	609	4,541	4,256	894
FHA	1,044	5,098	4,463	1,679
French	539	90	610	19
Jr. High Cheerleader	1,338	2,851	2,698	1,491
Jr. High Student Council	403	220	40	583
Library	675	10,332	9,892	1,115
High School Physical Ed	774	2,011	1,767	1,018
PTO	48	2,068	1,615	501
Rodeo Club	48	-	-	48
Science Club	735	3,820	3,947	608
Social Committee	928	2,121	3,024	25
Student Council	883	2,526	2,554	855
Student Incentive	-	5,991	5,989	2
T-Team	3,062	2,994	3,972	2,084
Volunteer Donation	720	-	-	720
Senior 4-H Club	95	126	38	183
Junior 4-H Club	74	499	332	241
Elementary 4-H Club	178	1,228	914	492
Drama Club	285	668	423	530
Fifth Grade Science	256	830	858	228

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)
East Beauregard High School
For the Year Ended June 30, 1999**

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Spanish Club	1	-	-	1
Elementary Art	29	-	-	29
Kindergarten Supply	233	127	241	119
School Pride Fund	1	2,524	2,150	375
Playground Fund	1,501	2,235	3,492	244
Memorial Bench Fund	177	-	-	177
First Grade Fund	104	-	104	-
Homebound Books	71	-	43	28
Gifted Class	58	-	-	58
Basketball Camp	8	-	-	8
Letter Jacket Fund	8,303	1,468	9,053	718
Lost Textbook/Damage	70	187	182	75
Act. Bus Use/Maint.	2,401	315	301	2,415
Tea Fund	1	123	124	-
JROTC	550	514	731	333
Preschool Playground	1	-	1	-
BPSB Insurance	-	340	340	-
Preschool Fund	-	23	23	-
Field Trip Insurance	-	41	(172)	213
Education Fund Raiser	224	285	200	309
Choir	72	-	-	72
Sixth Grade	7	1,590	1,589	8
Eighth Grade Class	1	252	213	40
Science Class	-	776	518	258
Processing Center	-	991	759	232
Fitness Meet	-	443	315	128
Driver Education	-	7,800	7,800	-
State Allotment	-	10,800	10,800	-
Winnie the Pooh	-	901	823	78
Parish Allotment	-	5,250	5,250	-
Summer School	-	180	180	-
Total Other Restricted Funds	<u>43,384</u>	<u>139,032</u>	<u>149,626</u>	<u>32,790</u>
Total Restricted Funds	<u><u>\$ 46,662</u></u>	<u><u>\$ 206,233</u></u>	<u><u>\$ 217,152</u></u>	<u><u>\$ 35,743</u></u>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Hyatt High School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
High School Basketball	\$ 1,597	\$ 19,794	\$ 18,572	\$ 2,819
Jr. High Basketball	1,121	2,721	1,864	1,978
Track	12	-	-	12
Total Athletic Fund	<u>2,730</u>	<u>22,515</u>	<u>20,436</u>	<u>4,809</u>
Other Restricted Funds:				
Jr./Sr. Classes	408	1,855	1,971	292
K-3 Classes	292	490	661	121
Library Club	1,271	2,905	2,652	1,524
FHA	385	6,046	5,997	434
FFA	498	6,907	6,282	1,123
FBLA	196	69	83	182
Annual Staff	5,143	2,948	4,168	3,923
Athletic Booster	2,143	430	141	2,432
Student Incentive	174	695	921	(52)
Student Council	15	437	330	122
Social Committee	7	1,002	993	16
Sr. High 4-H	95	123	103	115
Jr. High 4-H	273	964	1,058	179
Elementary 4-H	212	-	36	176
PTO	311	-	-	311
Spanish Club	192	-	139	53
Activity Bus Use	155	409	78	486
Rodeo Club	289	-	-	289
Youngblood Scholar	500	-	-	500
Grant Funds	103	-	-	103
Alumni Association	216	1,000	1,075	141
Green Project	89	-	-	89
WalMart Matching	24	-	-	24
Math Counts	13	-	-	13
Amoco Matching Fund	1,250	-	1,250	-
Personalized Brick	380	-	-	380
State Supplies	-	3,072	3,072	-
4-5 Classes	-	334	97	237
Jacobs Scholarship	-	100	-	100
Cheerleaders	-	1,327	586	741
Total Other Restricted Funds	<u>14,634</u>	<u>31,113</u>	<u>31,693</u>	<u>14,054</u>
Total Restricted Funds	<u>\$ 17,364</u>	<u>\$ 53,628</u>	<u>\$ 52,129</u>	<u>\$ 18,863</u>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
K. R. Hanchey Elementary School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Staff Fund	\$ 1,400	\$ 441	\$ 824	\$ 1,017
PS Mini Olympics	198	-	-	198
M & M Fund	1,817	3,261	3,967	1,111
Library	359	5,553	4,970	942
Folk Life Grant	-	4,402	4,296	106
PTO	3,126	13,513	10,032	6,607
Counselor-Book Fair	10	-	-	10
Parish Teacher Allotment	(1,561)	4,499	2,895	43
QSM Science Grant	2	-	-	2
Field Trip	107	2,986	2,895	198
State Teacher Allotment	-	7,848	7,848	-
Total Restricted Funds	\$ 5,458	\$ 42,503	\$ 37,727	\$ 10,234

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Merryville High School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
Athletic Incentive	\$ 235	\$ 4,116	\$ 4,351	\$ -
Varsity Boys Basketball	92	5,030	4,119	1,003
Varsity Girls Basketball	234	13,229	8,636	4,827
Jr. High Boys Basketball	-	732	361	371
Jr. High Girls Basketball	25	1,309	1,268	66
Baseball	-	7,672	6,856	816
Softball	-	7,448	5,895	1,553
Varsity Football	59	19,403	18,456	1,006
Jr. High Football	-	1,339	242	1,097
Boys Track	-	552	496	56
Girls Track	-	552	478	74
Concessions	173	23,492	21,915	1,750
Athletic Banquet	7	-	-	7
Total Athletic Fund	825	84,874	73,073	12,626
Other Restricted Funds:				
Activity Accounts	-	-	143	(143)
Class of 2000	1,042	463	1,127	378
Class of 1999	704	2,568	2,457	815
Class of 1998	465	-	291	174
Class of 1997	22	-	-	22
Class of 2001	525	402	37	890
Class of 2002	-	441	15	426
Career Day	-	82	68	14
Jr. High Beta Club	170	850	795	225
FFA	648	8,040	7,710	978
Varsity Beta Club	1,381	1,268	1,390	1,259
Elementary 4-H Club	144	168	162	150
Jr. High 4-H Club	152	2,028	2,059	121
Varsity 4-H Club	84	30	46	68
FBLA	440	676	590	526
Science Club	448	-	-	448
FHA	81	3,048	3,129	-
Peer Leaders Club	1,481	1,069	851	1,699
Student Council	131	1,680	1,757	54
Speech - Drama Club	24	348	333	39
Invitations & Rings	4	-	-	4
Band Boosters	2,297	2,080	2,500	1,877
Band Flag Corp	224	-	236	(12)
Annual Fund	9,906	16,663	15,410	11,159
PTO	4,570	5,015	6,328	3,257
Cheerleaders Jr. High	2,113	2,777	3,221	1,669
Cheerleaders Varsity	3,084	10,650	10,246	3,488
Snack Program	1,531	113	638	1,006
Staff Fund	1,106	7,843	8,702	247
Panther Booster Club	1,145	5,296	4,304	2,137
Student Incentive	-	1,457	727	730
Rodeo Club	225	-	-	225
MHS Coronation Comm.	202	258	442	18
Foreign Language Club	84	1,075	666	493
Bank Department	561	3,827	3,749	639
Crusaders Club	294	91	94	291
J E Windham-Investment	10,000	-	-	10,000

BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)

Merryville High School

For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
J E Windham-Interest	910	1,084	1,000	994
Youth Garden Club	7	444	417	34
Gobrick - Science Fee	5	610	591	24
Art Fees	11	991	1,002	-
McNeely - English Fee	100	329	297	132
Reeves - English Fee	27	132	-	159
Home Economics Fees	67	257	304	20
P.E. Uniform Fees	-	1,017	935	82
Robertson - Science	120	20	128	12
Accelerated Reader	712	5,083	5,304	491
Teacher Parish Money	-	4,277	4,277	-
Teacher State Money	-	9,190	9,190	-
Hobbs Room Fees	18	69	87	-
Ashworth Room Fees	60	153	199	14
Sharp Room Fees	-	275	206	69
Thibeaux Room Fees	81	339	354	66
Froust Room Fees	-	324	315	9
Hieronymus Room Fees	57	-	-	57
Townley Room Fees	49	-	-	49
Joshlin, K. Room Fees	28	273	204	97
Havens Room Fees	59	237	257	39
Whitman Room Fees	30	200	250	(20)
Feldes Room Fees	-	165	151	14
Reviel Room Fees	14	168	182	-
Nichols Room Fees	15	515	523	7
Singleary Room Fees	20	10	-	30
Corbett Room Fees	10	250	260	-
DeVile, K. Room Fees	10	220	216	14
Myers Room Fees	80	116	149	47
Marze Room Fees	-	325	211	114
Coward Room Fees	48	186	99	135
Jacks Room Fees	-	140	-	140
Eaves, M. Room Fees	15	333	293	55
Robertson Math Fees	2	144	5	141
Pickering Room Fees	25	172	183	14
Rachal Room Fees	20	190	54	156
Russell Room Fees	36	-	-	36
JROTC	63	726	676	113
Youth Football	-	5,494	2,171	3,323
Nasa Field Trip	-	568	568	-
Total Other Restricted Funds	<u>47,987</u>	<u>115,332</u>	<u>111,281</u>	<u>52,038</u>
Total Restricted Funds	<u><u>\$ 48,812</u></u>	<u><u>\$ 200,206</u></u>	<u><u>\$ 184,354</u></u>	<u><u>\$ 64,664</u></u>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Pinewood Elementary School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Coke Machine - Lounge	\$ 156	\$ 1,338	\$ 1,354	\$ 140
Choir	71	602	558	115
PTO	598	727	214	1,111
Science Club	722	11,215	11,603	334
Benevolent	-	825	825	-
Autistic	46	-	-	46
Concession - Stu Inc.	3,408	10,122	8,339	5,191
4-H Club	129	405	363	171
PTO Dues	575	118	244	449
Total Restricted Funds	\$ 5,705	\$ 25,352	\$ 23,500	\$ 7,557

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis
Singer High School
For the Year Ended June 30, 1999**

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
High School Basketball	\$ 4,905	\$ 21,572	\$ 23,174	\$ 3,303
Track	-	-	93	(93)
Softball	-	417	1,109	(692)
Jr. High Basketball	770	2,443	2,633	580
Baseball	-	627	1,412	(785)
Total Athletic Fund	5,675	25,059	28,421	2,313
Other Restricted Funds:				
Senior Class	85	2,184	2,097	172
Junior Class	-	4,255	3,750	505
Special Education	157	4,571	4,335	393
Student Council	80	714	672	122
Beta Club	19	1,547	1,468	98
FHA	3	7,143	7,121	25
Student Incentive	327	527	615	239
Athletic Booster HS	106	749	418	437
Senior 4-H	27	101	79	49
Jr. 4-H	226	94	194	126
Elementary 4-H	45	318	139	224
FCA	81	29	-	110
FBLA	469	1,199	1,140	528
Rodeo	6	189	102	93
PTO	996	1,918	2,084	830
Spanish	70	-	70	-
SADD	108	32	-	140
FFA	1,953	6,604	8,442	115
Science	1,155	1,195	703	1,647
Cheerleader	-	99	12	87
Yearbook	51	7,159	6,443	767
Social Committee	623	3,243	3,761	105
Grant	284	1,300	261	1,323
Activity Bus Rental	-	90	-	90
Library	1,451	1,975	1,704	1,722
Lost/damaged Books	47	31	78	-
Alston	13	-	-	13
Brannon	-	425	365	60
Boswell	3	1,016	1,009	10
Mendez	-	-	(30)	30
Burge	38	-	-	38
Cronce	-	399	394	5
Constance	44	26	54	16
Gore	70	139	166	43
Fontenot	-	96	96	-
Clark	-	434	434	-
Gross	-	25	25	-
Hudson	114	868	259	723
Irwin	168	621	685	104
Hyatt	39	517	540	16
Smith	-	401	401	-
Maye	160	-	160	-
Pierce	-	124	(124)	248
Spears	19	120	138	1
Spikes	98	483	406	175

BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)

Singer High School

For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Whitman	46	927	934	39
Broussard	50	-	-	50
Extra Work	-	63	63	-
Booster Club Jr. Hi	681	-	43	638
Insurance	330	(330)	-	-
State Money	-	5,604	5,604	-
Accelerated Reading	769	1,280	1,600	449
Total Other Restricted Funds	<u>11,011</u>	<u>60,504</u>	<u>58,910</u>	<u>12,605</u>
Total Restricted Funds	<u><u>\$ 16,686</u></u>	<u><u>\$ 85,563</u></u>	<u><u>\$ 87,331</u></u>	<u><u>\$ 14,918</u></u>

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
South Beauregard Elementary School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Honduras Aide	\$ -	\$ 252	\$ 252	\$ -
Yearbook	1,476	3,243	3,372	1,347
Social Committee	657	1,918	2,669	(94)
Beta	479	3,502	3,354	627
Music	92	1,607	1,586	113
Elementary 4-H Club	225	259	210	274
Jump Rope for Hearts	26	638	638	26
Math-A-Thon	-	2,169	2,169	-
Kindergarten Fund	36	192	54	174
First Grade Fund	1	1,694	1,695	-
Second Grade Fund	2	-	-	2
Third Grade Fund	136	1,551	1,581	106
Fourth Grade Fund	35	1,641	1,536	140
Fifth Grade Fund	83	-	-	83
Library	3,978	12,106	10,907	5,177
Special Education	775	-	63	712
Textbooks	7	62	50	19
Johnson, Linda	21	667	677	11
Bourque, Janie	15	200	202	13
Hollier, Donna	3	349	333	19
Elsbury, Anjo	29	186	203	12
Ensminger, Nancy	49	316	364	1
Cormier, Cindy	25	206	229	2
Habetz, Andrea	37	347	363	21
Habetz, Debbie	39	231	254	16
Hale, Gloria	-	288	286	2
Hauser, Carol	8	768	774	2
Benoit, Lisa	1	607	604	4
Ross, Nancy	-	225	217	8
Jackson, Martha	7	-	-	7
Johnson, Jacquelyn	8	967	942	33
Lambert, Kimberly	-	688	688	-
Liles, Andrea	13	319	332	-
McBride, Linda	3	472	441	34
Moses, Ethel	-	721	721	-
Matte, Cindy	10	854	837	27
Douglas, Dowd	18	-	-	18
Nelson, Sophie	25	230	162	93
Newman, Barbara	62	220	246	36
Ross, Dorothy	14	-	-	14
Shirley, Cindy	18	342	335	25
Moses, Shawna	4	560	563	1
Ware, Lorraine	10	230	224	16
DuBose, Virginia	8	208	199	17

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)
South Beauregard Elementary School
For the Year Ended June 30, 1999**

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Mullican, Paige	8	253	257	4
Smart, Barbara	-	-	(4)	4
Cheer Fund	134	30	64	100
Gaitan, Marcey	-	280	270	10
Brown, Brenda	-	127	94	33
Donations	355	50	50	355
Gray, Nelwyn	-	239	236	3
Special Education Pennies	-	2,249	2,249	-
Marze, Sheryl	-	18	18	-
Total Restricted Funds	\$ 8,932	\$ 44,281	\$ 43,566	\$ 9,647

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
South Beauregard High School
For the Year Ended June 30, 1999

Fund	Beginning Balance	Receipts	Disbursements	Ending Balance
Athletic Fund:				
Boys Basketball	\$ 6,504	\$ 12,889	\$ 11,026	\$ 8,367
Girls Basketball	5,242	6,904	7,006	5,140
Boys Baseball	2,126	8,383	9,553	956
Girls Baseball	2,038	13,692	8,883	6,847
Football	6,002	26,343	25,330	7,015
Track	27	630	533	124
Jr. High Sports	2,126	2,424	2,136	2,414
General Athletic	299	13,270	9,787	3,782
Jacket Patches	2,078	2,137	2,078	2,137
Jacket Deposits	1,039	1,625	2,299	365
Total Athletic Fund	27,481	88,297	78,631	37,147
Other Restricted Funds:				
Senior Beta	435	2,473	1,801	1,107
Junior Beta	129	3,957	3,763	323
FFA	183	11,502	11,431	254
FFA Metal	-	2,260	2,255	5
FHA	3,212	2,187	2,483	2,916
High School Cheerleaders	1,030	10,478	9,274	2,234
Junior High Cheerleaders	728	5,491	5,131	1,088
Band	487	3,706	3,261	932
FCA	175	-	-	175
Sr. High 4-H	462	229	672	19
Jr. High 4-H	108	-	-	108
High School Rodeo	119	367	479	7
Student Council	4,962	7,137	9,214	2,885
Band Boosters	5,678	35,202	33,238	7,642
Yearbook	3,154	13,169	13,172	3,151
Library	571	209	329	451
Staff Fund	301	4,948	4,702	547
Industrial Arts	499	570	988	81
Teacher/Student Reward	1,215	1,936	3,138	13
SADD	836	300	41	1,095
Class of 1999	2,743	737	2,495	985
Special Education	525	1,053	1,113	465
English Fees	132	1,090	747	475
Home Ec. Lab	306	968	1,011	263
Jr High Science	233	1,414	1,168	479
High School Science	583	1,394	1,000	977
Art - YACA	1,484	2,604	2,706	1,382
Driver Education	-	8,100	8,100	-
ROTC	497	1,691	1,485	703
Drama	1,927	2,893	4,948	(128)

BEAUREGARD PARISH SCHOOL BOARD

SCHOOL ACTIVITY FUNDS

Statement of Changes in Restricted Fund Balances - Cash Basis (Continued)

South Beauregard High School

For the Year Ended June 30, 1999

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Balance</u>
FBLA	147	4,315	4,015	447
Choir	10	1,464	1,421	53
Chess Club	105	-	105	-
Jr. Class 98-99	-	8,105	4,935	3,170
Total Other Restricted Funds	<u>32,976</u>	<u>141,949</u>	<u>140,621</u>	<u>34,304</u>
Total Restricted Funds	<u>\$ 60,457</u>	<u>\$ 230,246</u>	<u>\$ 219,252</u>	<u>\$ 71,451</u>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS
June 30, 1999**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity

The Beauregard Parish School Board is the reporting entity of the Beauregard Public School System. The School Activity Funds are included in the School Board's general-purpose financial statements as an agency fund.

B. Fund Accounting

The School Activity Funds use fund accounting to report on its assets and liabilities resulting from cash transactions and its cash receipts and cash disbursements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain school functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds of the School Activity Funds are classified into two categories: general and restricted. Restricted funds are further divided into athletic funds and other restricted funds. A description of each existing fund type follows:

General Fund

The General Fund is the general operating fund of the school and accounts for all financial resources, except those required to be accounted for in other funds.

Restricted Funds:

Athletic Funds

Receipts that are restricted to the support of the athletic activities of the school are recorded in the athletic accounts. Disbursements from this fund are restricted to the support of school athletic activities of the school.

Other Restricted Funds

Receipts that are restricted to a specific purpose other than athletics are recorded in Other Restricted Funds. Disbursements from these funds are restricted to the intended purpose of the fund.

C. Basis of Accounting

The accompanying financial statements were prepared on the cash receipts and cash disbursements basis of accounting. That method differs from generally accepted accounting principles since it requires revenues to be recorded when received rather than *when earned and expenses to be recorded when paid rather than when incurred.*

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
June 30, 1999

D. Cash and Cash Equivalents

The School Board makes all deposits in accordance with state law. Under state law all deposits must be secured by federal deposit insurance and/or the pledge of securities owned by the bank. The Board considers all deposits of the school activity funds to be cash or cash equivalents.

E. Fund Balances

Except for the General Fund, the amounts listed as Fund Balance are officially reserved for a specified purpose.

F. Use of Estimates

The preparation of financial statements requires the use of estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.