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NATCHITOCHE PARISH STUDENT ACTIVITY FUNDS

**NATCHITOCHE PARISH SCHOOL BOARD
FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 1999

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 DEC 15 1999

**Natchitoches Parish Student Activity Funds
Natchitoches, Louisiana**

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Fairview Alpha Elementary	65-69	J-1 - J-3
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Marthaville Elementary	74-78	L-1 - L-3
Provencal Elementary	79-83	M-1 - M-3
Weaver Elementary	84-87	N-1 - N-3
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**Natchitoches Parish Student Activity Funds
Natchitoches, Louisiana**

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Natchitoches Parish School Board
Natchitoches, Louisiana 71457

We have audited the general purpose financial statements of the Natchitoches Parish Student Activity Funds, a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 1999, as listed in the Table of Contents. These financial statements are the responsibility of the Natchitoches Parish School Board and schools' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

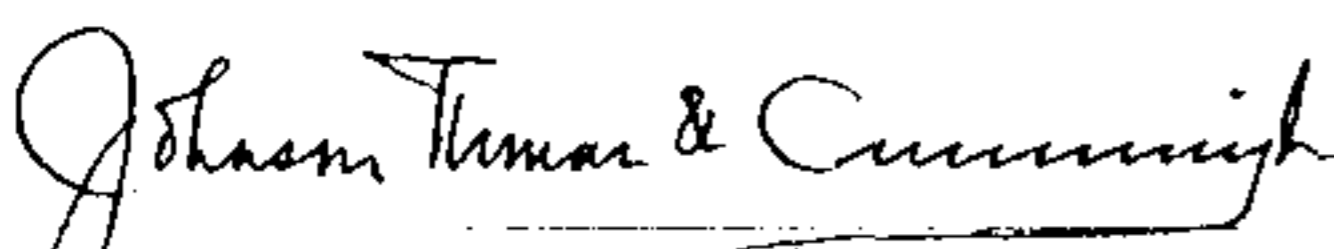
The component unit financial statements referred to above include only the financial activities of the Natchitoches Parish Student Activity Funds. Financial activities of other component units that form the reporting entity, which is the Natchitoches Parish School Board, are not included.

The schools declined to present a statement of revenues, expenditures, and changes in fund balance-budget and actual, for the general fund for the year ended June 30, 1999.

In accordance with Government Auditing Standards, we have also issued our report dated the same date of this report on our consideration of the School Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Natchitoches Parish Student Activity Funds, as of June 30, 1999, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining schedule and individual school schedules located in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Natchitoches Parish Student Activity Funds. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


Johnson, Thomas & Cunningham, CPA's

November 3, 1999
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$170,261	\$165,863	\$336,124	\$375,346
Savings-C/D	<u>4,244</u>	<u>1,378</u>	<u>5,622</u>	<u>5,224</u>
Total Assets	<u>\$174,505</u>	<u>\$167,241</u>	<u>\$341,746</u>	<u>\$380,570</u>
LIABILITIES:				
Accounts Payable	\$ 3,630	\$ 26,816	\$ 30,446	\$ 16,442
FUND BALANCE:				
Fund Balance, Unrestricted	170,875	0	170,875	196,225
Fund Balance, Restricted	<u>0</u>	<u>140,425</u>	<u>140,425</u>	<u>167,903</u>
Total Liabilities & Fund Balance	<u>\$174,505</u>	<u>\$167,241</u>	<u>\$341,746</u>	<u>\$380,570</u>

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 28,035	\$ 0	\$ 28,035	\$ 18,695
Educational Materials	20,510	0	20,510	19,668
Telephone	2,824	0	2,824	905
Concession Sales	157,395	0	157,395	148,044
School Pictures	28,940	0	28,940	61,440
Athletics, other	14,932	0	14,932	15,111
Spirit Shirt Sales	1,820	0	1,820	2,671
Candy Sales	7,167	0	7,167	0
Gumbo Supper Costs	2,489	0	2,489	3,598
Book Fair	7,642	0	7,642	6,917
Student Store/Mdse. Sales	27,769	0	27,769	22,334
Yearbook Sales	12,814	0	12,814	13,315
Carnival Income	0	0	0	1,491
Field Trips	19,300	0	19,300	25,143
Locker Fees	1,826	0	1,826	2,414
Parking Permits	2,560	0	2,560	2,620
Interest Income	10,246	188	10,434	11,124
School Board Reimb.	39	0	39	440
Academic Achievement & Good Behavior	0	0	0	455
Athletics	0	62,579	62,579	46,017
Athletics-Girls	0	6,793	6,793	946
4-H Club (4-6)	0	10,222	10,222	8,296
4-H Club (Jr. High)	0	433	433	624
Art	0	2,446	2,446	2,433
Athletic Boosters	0	19,025	19,025	21,279
BETA Club	0	2,079	2,079	5,125
Band	0	36,797	36,797	60,752
Baseball	0	3,939	3,939	3,626
Basketball	0	1,078	1,078	3,492
Basketball-Girls	0	719	719	2,757

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Basketball Team-Boys	\$ 0	\$ 3,237	\$ 3,237	\$ 3,210
Basketball Team-Girls	0	11,767	11,767	10,164
Bible Club	0	55	55	0
Builders Club	0	5,055	5,055	5,138
Biology	0	685	685	405
Cheerleaders	0	22,415	22,415	31,057
Chieftettes (Pep Squad)	0	14,629	14,629	10,402
Class of 1997	0	0	0	77
Class of 1998	0	0	0	2,365
Class of 1999	0	3,124	3,124	8,936
Class of 2000	0	18,022	18,022	2,825
Class of 2001	0	1,271	1,271	0
Close-Up Group	0	0	0	5,493
COE	0	1,422	1,422	834
Computer	0	282	282	191
DARE	0	200	200	0
DECA	0	4,633	4,633	7,801
Drama	0	0	0	653
Drill Team	0	0	0	517
Drivers' Ed	0	3,210	3,210	3,160
English Class	0	0	0	178
FBLA	0	21,878	21,878	27,055
FCA	0	951	951	285
FFA	0	28,721	28,721	26,821
FHA	0	3,290	3,290	4,728
Football	0	41,332	41,332	50,205
Football Club	0	0	0	4,134
French Club	0	12	12	2,201
Functional Workshop	0	3,949	3,949	4,078
Gifted & Talented	0	7,070	7,070	11,206
Golf	0	731	731	525

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Graduation	\$ 0	\$ 12,572	\$ 12,572	\$ 10,607
Home Ec.	0	135	135	269
International Club	0	2,737	2,737	0
JROTC	0	28,969	28,969	39,062
Key Club	0	4,168	4,168	16,224
Library	10,859	18,259	29,118	31,001
Lum Con	0	0	0	1,485
Maroon Line/Dance Lines	0	11,903	11,903	20,254
Math Club	0	4,143	4,143	4,186
Music Club	0	72	72	263
National Honor Society	0	987	987	1,332
Orchestra	0	2,645	2,645	1,006
Peer Helpers/Facilitators	0	6,514	6,514	4,179
Pep Squad	0	684	684	871
Peer Group-NCHS	0	275	275	0
PTSO/PTO/Parent Assoc.	0	39,833	39,833	53,861
Powerlifting	0	6,230	6,230	3,403
Prom	0	511	511	0
Publications	0	20,330	20,330	25,222
Rodeo Club	0	0	0	48
Right Start	0	946	946	822
SADD	0	5,025	5,025	9,256
Science	0	1,064	1,064	1,482
Soccer	0	1,546	1,546	2,229
Social Studies	0	164	164	2,027
Softball	0	2,886	2,886	3,421
Spanish Club	0	0	0	2,344
Special Education	0	0	0	101
Speech	0	325	325	275
Student Asst./Supply	0	12,194	12,194	4,066
Student Council/SGO	0	5,863	5,863	8,051

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
Summer School	\$ 0	\$ 9,290	\$ 9,290	\$ 6,780
Swimming	0	3,322	3,322	3,305
Tennis	0	0	0	195
Track	0	2,876	2,876	895
Teachers' Concessions	0	843	843	912
Teachers' Courtesy Fund	0	13,161	13,161	13,235
Teacher/Classroom Supplies	0	3,591	3,591	1,989
Woodworks	0	1,970	1,970	45
Yearbook	0	9,412	9,412	13,910
Weekly Reader	205	160	365	186
YACA	0	6,301	6,301	4,407
Donations/Miscellaneous	<u>93,634</u>	<u>20,553</u>	<u>114,187</u>	<u>116,251</u>
Total Revenues	<u>\$451,006</u>	<u>\$606,698</u>	<u>\$1,057,704</u>	<u>\$1,145,833</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 81,764	\$ 0	\$ 81,764	\$ 55,485
Educ. Supplies/Materials	51,616	0	51,616	35,013
Telephone	33,796	0	33,796	24,647
Concession Purchases	107,386	0	107,386	96,191
School Picture Costs	11,916	0	11,916	31,185
Athletics, other	6,979	0	6,979	9,499
Spirit Shirt Costs	1,327	0	1,327	1,519
Candy Purchases	229	0	229	0
Gumbo Supper Costs	758	0	758	876
Book Fair Costs	6,271	0	6,271	5,801
Student Store/Mdse. Costs	22,581	0	22,581	22,450
Yearbook Costs	9,166	0	9,166	13,520
Carnival Costs	0	0	0	379
Field Trips	20,679	0	20,679	24,605
Repairs & Maintenance	7,561	0	7,561	10,785
Vehicle Expenses	948	0	948	1,312
Academic Achievement & Good Behavior	0	195	195	257
Athletics	0	98,527	98,527	61,294
Athletics-Girls	0	7,028	7,028	570
4-H Club (4-6)	0	9,435	9,435	7,606
4-H Club (Jr. High)	0	429	429	393
Art	0	3,234	3,234	2,967
Athletic Boosters	0	18,187	18,187	20,550
BETA Club	0	2,847	2,847	5,026
Band	0	51,723	51,723	58,882
Baseball	0	3,542	3,542	5,845
Basketball	0	1,499	1,499	5,300
Basketball-Girls	0	0	0	3,844

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Basketball Team-Boys	\$ 0	\$ 1,669	\$ 1,669	\$ 2,216
Basketball Team-Girls	0	13,006	13,006	11,319
Bible Club	0	62	62	0
Builders Club	0	4,731	4,731	4,133
Biology	0	379	379	374
Cheerleaders	0	23,864	23,864	29,160
Chiefettes	0	15,328	15,328	5,602
Class of 1998	0	0	0	4,737
Class of 1999	0	3,766	3,766	6,948
Class of 2000	0	14,374	14,374	1,910
Class of 2001	0	449	449	0
Close-Up Group	0	276	276	5,427
COE	0	1,228	1,228	537
Computer	0	192	192	148
DARE	0	200	200	0
DECA	0	5,446	5,446	6,133
Drama	0	0	0	611
Drill Team	0	0	0	370
Drivers' Ed.	0	2,465	2,465	4,706
FBLA	0	21,540	21,540	25,964
FCA	0	981	981	194
FFA	0	26,587	26,587	24,809
FHA	0	3,595	3,595	4,009
Football	0	11,949	11,949	27,561
Football Club	0	0	0	3,743
French Club	0	362	362	2,187
Functional Workshop	0	5,268	5,268	4,723
Gifted & Talented	0	7,270	7,270	10,997
Golf	0	1,746	1,746	602
Graduation	0	18,155	18,155	2,955
Home Ec.	0	236	236	41

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
International Club	\$ 0	\$ 2,666	\$ 2,666	\$ 0
Intramurals	0	0	0	81
JROTC	0	22,838	22,838	35,489
Key Club	0	4,564	4,564	11,608
Library	15,058	18,382	33,440	31,116
Lum Con	0	0	0	1,606
Maroon Line/Dance Lines	0	12,921	12,921	17,584
Math Club	0	5,060	5,060	6,488
Music Club	0	72	72	276
National Honor Society	0	1,022	1,022	1,011
Orchestra	0	2,623	2,623	753
Peer Helpers/Facilitators	0	6,368	6,368	5,147
Pep Squad	0	788	788	862
Peer Group-NCIS	0	24	24	27
PTSO/PTO/Parent Assoc.	0	48,956	48,956	51,344
Powerlifting	0	5,891	5,891	3,538
Principals' Assoc.	0	308	308	130
Prom	0	510	510	0
Publications	0	19,326	19,326	29,295
Right Start	0	732	732	713
SADD	0	5,024	5,024	8,855
Science	0	1,541	1,541	1,369
Soccer	0	1,288	1,288	2,880
Social Studies	0	209	209	2,451
Softball	0	4,208	4,208	5,142
Spanish Club	0	305	305	2,344
Special Education	0	0	0	108
Speech	0	678	678	240
Student Asst./Supply	0	14,470	14,470	3,737
Student Council/SGO	0	5,148	5,148	7,604

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Summer School	\$ 0	\$ 8,499	\$ 8,499	\$ 5,951
Swimming	0	2,836	2,836	3,414
Tennis	0	0	0	1,479
Track	0	1,661	1,661	1,977
Teachers' Concessions	0	1,458	1,458	608
Teachers' Courtesy Fund	0	11,783	11,783	11,909
Teacher/Classroom Supplies	0	2,853	2,853	1,472
Woodworks	0	0	0	70
Yearbook	0	6,433	6,433	15,209
Weekly Reader	208	151	359	186
YACA	0	5,246	5,246	4,569
Miscellaneous	<u>102,533</u>	<u>21,144</u>	<u>123,677</u>	<u>119,296</u>
Total Expenditures	<u>\$480,776</u>	<u>\$629,756</u>	<u>\$1,110,532</u>	<u>\$1,025,855</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (29,770)	\$ (23,058)	\$ (52,828)	\$ 49,978
Other Financing Sources (Uses):				
Transfers In	4,675	40,420	45,095	45,105
Transfers Out	<u>255</u>	<u>44,840</u>	<u>45,095</u>	<u>45,105</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	\$ (25,350)	\$ (27,478)	\$ (52,828)	\$ 49,978
Fund Balance at Beginning of Year	<u>196,225</u>	<u>167,903</u>	<u>364,128</u>	<u>312,128</u>
Fund Balance at End of Year	<u>\$170,875</u>	<u>\$140,425</u>	<u>\$ 311,300</u>	<u>\$ 362,106</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NATCHITOCHES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Schedules
June 30, 1999

INTRODUCTION

As provided by Louisiana Revised Statute 17:414 and resolutions of the Natchitoches Parish School Board, the Natchitoches Parish Student Activity Funds (the "Student Activity Funds") are maintained under the direction of the school principals and the school board for the management of any money which accrues to benefit the schools. Revenues are generated within the schools from various sources including student fees, concessions and other fundraising activities. These revenues are used for a variety of purposes ranging from miscellaneous supplies for the school, instructional programs, and extracurricular student organizations. These funds are used to supplement rather than replace, funds for activities and services provided by the local school board. The money provided by the State of Louisiana or the Natchitoches Parish School Board for support of the regular instructional programs and the school facilities are not included.

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

<u>School</u>	<u>Grade</u>
Natchitoches Central High School	10-12
Lakeview High School	9-12
Ninth Grade Center	9
Natchitoches Junior High	7-8
Lakeview Junior High	7-8
Northwestern Middle Lab	6-8
Cloutierville Elementary/Jr. High	K-8
Marthaville Elementary/Jr. High	K-8
Provencal Elementary/Jr. High	K-8
East Natchitoches Elementary	4-6
North Natchitoches Elementary	K-6
Parks Elementary	K-6
Fairview Alpha Elementary	K-6
Goldonna Elementary	K-6
Northwestern Elementary	K-5
Weaver Elementary	K-3
Preschool Center	Pre-K Special Education

NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Schedules
June 30, 1999

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

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

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Schedules
June 30, 1999

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

C. FUND ACCOUNTING

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

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

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

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

D. BASIS OF ACCOUNTING

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

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
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June 30, 1999

Revenues are recognized when susceptible to accrual (i.e., when they become measurable and available as net current assets). "Measurable" means that amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. There are no revenues susceptible to accrual for the Student Activity Funds. Expenditures are generally recognized when the related fund liability is incurred. Purchases of various operating supplies are regarded as expenditures at the time of purchase.

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

E. BUDGETS

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

F. ENCUMBRANCES

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

G. CASH & CASH EQUIVALENTS

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

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

II. FIXED ASSETS

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

NATCHITOCHEs PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Schedules
June 30, 1999

I. COMPENSATED ABSENCES

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

J. LONG-TERM OBLIGATIONS

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

K. FUND EQUITY

Reserves.

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

Restricted Fund Balances

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

L. TOTAL COLUMNS ON SCHEDULES

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

M. CASH AND CASH EQUIVALENTS

At June 30, 1999, the Student Activity Funds had cash and cash equivalents with a carrying balance of \$339,624 and a bank balance of \$350,728 that was held in checking accounts at local banks. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. The Student Activity Funds entire cash balance was totally insured by FDIC insurance throughout the year.

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Schedules
June 30, 1999

The School Activity Fund's cash is categorized below to give an indication of the level of risk assumed by the Student Activity Funds at June 30, 1999. Category 1 includes cash held by the Student Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 would include cash held by a trustee or other third party not in the School Activity Fund's name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Checking Account	\$336,124	\$0	\$0
Savings Account	<u>5,622</u>	<u>0</u>	<u>0</u>
Total	<u>\$341,746</u>	\$0	\$0

N. USE OF ESTIMATES

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

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

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

NOTE 3 - INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables of the Student Activity Funds as of June 30, 1999.

NOTE 4 - PENDING LITIGATION

There were no civil suits seeking damages against the Student Activity Funds outstanding at June 30, 1999.

NOTE 5 - RELATED PARTY TRANSACTIONS

The Student Activity Funds had no related party transactions for the year ended June 30, 1999.

**NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Schedules
June 30, 1999**

NOTE 6 - COMPENSATION PAID TO BOARD MEMBERS

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

NOTE 7 - LONG-TERM DEBT

The Student Activity Funds had no long-term debt at June 30, 1999.

NOTE 8 - YEAR 2000 ISSUE

The Year 2000 issue is a result of shortcomings in many electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond if date sensitive coding is not corrected. The schools are aware of the year 2000 issue and are currently assessing all of their systems.

SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF CHANGES IN RESTRICTED FUND BALANCES

**Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Special Revenue Fund Balances
for the Year Ended June 30, 1999**

Restricted Activity	Fund Balance 6-30-98	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-99
Academic Achievement & Good Behavior	\$ 197	\$ 0	\$ 195	\$ 0	\$ 2
Athletics	8,531	62,579	98,528	30,176	2,758
Athletics-Girls	717	6,793	7,028	(57)	425
4-11 Club (4-6)	2,682	6,389	5,286	0	3,785
4-11 Club (Jr. High)	1,837	4,266	4,578	500	2,025
Aerospace	270	0	0	0	270
Art	1,957	2,446	3,234	952	2,121
Athletic Boosters	2,417	19,025	18,187	0	3,255
BETA Club	2,749	2,079	2,847	(30)	1,951
Band	4,341	36,797	51,723	1,246	(9,339)
Baseball	180	3,939	3,542	(554)	23
Basketball	474	1,078	1,499	247	300
Basketball-Girls	42	719	253	(508)	0
Basketball Team-Boys	186	3,238	1,669	(1,629)	126
Basketball Team-Girls	672	11,766	12,753	468	153
Bible Club	43	55	62	(25)	11
Builders Club	1,261	5,055	4,731	0	1,585
Biology	153	685	379	0	459
Chieftain	104	0	0	0	104
Cheerleaders	2,956	22,415	23,864	180	1,687
Chemistry	182	0	0	0	182
Chiefettes (Pep Squad)	4,920	14,629	15,328	(734)	3,487
Class of 1999	3,020	3,123	3,766	(2,229)	148
Class of 2000	879	18,022	14,374	(99)	4,428
Class of 2001	0	1,271	449	0	822
Close-Up Group	276	0	276	0	0
COE	247	1,422	1,228	(50)	391
Computer	43	282	192	0	133
DARE	0	200	200	0	0
DECA	1,284	4,633	5,446	114	585
Drama	616	0	0	0	616
Drill Team	147	0	0	(147)	0

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Special Revenue Fund Balances
for the Year Ended June 30, 1999
(Continued)**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
Drivers' Ed.	\$ 1,098	\$ 3,210	\$ 2,465	\$ 0	\$ 1,843
FBLA	1,029	21,878	21,540	(517)	850
FCA	182	951	981	(28)	124
FFA	8,705	28,721	26,587	(87)	10,752
FHA	1,585	3,289	3,595	(20)	1,259
Food Service	124	0	0	0	124
Football	0	36,258	8,644	(27,614)	0
Football Club	3,585	5,075	3,305	0	5,355
French Club	1,044	12	362	163	857
Functional Workshop	2,107	3,949	5,268	0	788
Gifted & Talented	293	7,070	7,270	0	93
Golf	0	731	1,746	1,015	0
Graduation	11,960	12,572	18,155	(1,564)	4,813
History	88	0	0	0	88
Home Ec.	324	135	236	0	223
Industrial Arts	168	0	0	0	168
International Club	0	2,737	2,666	41	112
Intramurals	11	0	0	0	11
JROTC	4,322	28,968	22,838	(1,156)	9,296
Key Club	4,705	4,168	4,564	(963)	3,346
Library	9,973	18,259	18,382	423	10,273
Lum Con	896	0	0	0	896
Maroon Line/Dance Lines	1,573	11,903	12,921	385	940
Math Club	1,644	4,143	5,060	0	727
Music Club	4	72	72	0	4
National Honor Society	1,260	987	1,149	350	1,448
Orchestra	589	2,645	2,496	0	738
PAL	92	0	0	0	92
Peer Helpers/Facilitators	2,696	6,514	6,368	(520)	2,322
Pep Squad	24	684	788	80	0
Peer Group-NCIIS	88	275	24	(25)	314

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Special Revenue Fund Balances
for the Year Ended June 30, 1999
(Continued)

Restricted Activity	Fund Balance 6-30-98	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-99
PTSO/PTO/Parent Assoc.	\$ 24,463	\$ 39,833	\$ 48,956	\$ (357)	\$ 14,983
Powerlifting	0	6,230	5,891	(242)	97
Principal's Assoc.	596	0	308	0	288
Prom	0	511	510	0	1
Publications	12,118	20,330	19,326	(734)	12,388
Rodeo Club	23	0	0	(23)	0
Right Start	278	946	732	0	492
SADD	975	5,025	5,024	587	1,563
Science	1,466	1,063	1,540	24	1,013
Soccer	0	1,546	1,288	(258)	0
Social Studies	350	164	209	21	326
Softball	0	2,886	4,208	1,322	0
Spanish Club	495	0	305	0	190
Special Education	294	0	0	0	294
Speech	999	325	678	149	795
Student Assistance/Supply	3,603	12,478	15,087	52	1,046
Student Council/SGO	5,594	5,579	4,531	(399)	6,243
Summer School	4,514	9,290	8,499	0	5,305
Swimming	0	3,322	2,836	(486)	0
Track	57	2,876	1,661	(1,257)	15
Teachers' Concessions	690	843	1,458	6	81
Teachers' Courtesy Fund	3,191	13,161	11,783	(71)	4,498
Teacher/Classroom Supplies	323	3,591	2,853	(323)	738
Quiz Bowl	42	0	0	0	42
Woodworks	5	0	0	0	5
Yearbook	(5,596)	11,382	6,432	(190)	(836)
Weekly Reader	28	160	151	0	37
YACA	763	6,300	5,246	0	1,817
Miscellaneous	<u>9,080</u>	<u>20,744</u>	<u>21,144</u>	<u>(25)</u>	<u>8,655</u>
Total	<u>\$167,903</u>	<u>\$606,697</u>	<u>\$629,755</u>	<u>\$ (4,420)</u>	<u>\$140,425</u>

The accompanying notes are an integral part of this statement.

INDIVIDUAL SCHOOL INFORMATION

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$21,031	\$72,540	\$93,571	\$98,727
Savings-C/D	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Assets	<u>\$21,031</u>	<u>\$73,540</u>	<u>\$94,571</u>	<u>\$99,727</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$22,869	\$22,869	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	21,031	0	21,031	19,617
Fund Balance, Restricted	<u>0</u>	<u>50,671</u>	<u>50,671</u>	<u>80,110</u>
Total Liabilities & Fund Balance	<u>\$21,031</u>	<u>\$73,540</u>	<u>\$94,571</u>	<u>\$99,727</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 4,295	\$ 0	\$ 4,295	\$ 5,090
Educational Materials	986	0	986	548
Concession Sales	36,705	0	36,705	20,420
School Pictures	0	0	0	3,335
Parking Permits	2,190	0	2,190	2,187
Interest Income	4,399	0	4,399	4,780
Athletics	0	29,734	29,734	13,299
4-H Club (Jr. High)	0	135	135	194
Art	0	2,446	2,446	2,433
Athletic Boosters	0	18,010	18,010	20,159
Band	0	15,328	15,328	27,222
Baseball	0	1,708	1,708	3,070
Basketball	0	462	462	3,353
Basketball Team-Boys	0	1,682	1,682	884
Basketball Team-Girls	0	8,097	8,097	3,768
Bible Club	0	55	55	0
Biology	0	685	685	405
Cheerleaders	0	11,139	11,139	11,530
Chiefettes	0	14,629	14,629	10,402
Class of '98	0	0	0	1,497
Class of '99	0	2,873	2,873	5,907
Class of 2000	0	14,962	14,962	2,825
Class of 2001	0	1,271	1,271	0
COE	0	1,422	1,422	834
DECA	0	4,633	4,633	7,801
Drama	0	0	0	653
FBLA	0	16,462	16,462	23,752
FCA	0	951	951	285
FFA	0	19,479	19,479	19,359
FHA	0	269	269	310
Football	0	36,258	36,258	50,205
French Club	0	12	12	1,121

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Functional Workshop	\$ 0	\$ 3,949	\$ 3,949	\$ 3,851
Golf	0	731	731	525
Graduation	0	10,430	10,430	8,485
International Club	0	2,737	2,737	0
JROTC	0	18,360	18,360	22,063
Key Club	0	4,168	4,168	16,224
Library	0	143	143	379
Maroon Line/Dance Lines	0	11,852	11,852	16,559
Math Club	0	2,893	2,893	3,932
National Honor Society	0	987	987	1,332
Orchestra	0	1,228	1,228	515
Peer Helpers/Facilitators	0	1,640	1,640	1,371
Peer Group-NCHS	0	275	275	0
PTSO/PTO/Parent Assoc.	0	185	185	380
Powerlifting	0	4,948	4,948	3,403
Publications	0	20,330	20,330	24,746
Rodeo Club	0	0	0	48
Right Start	0	683	683	532
SADD	0	1,658	1,658	1,787
Science	0	737	737	893
Soccer	0	1,546	1,546	2,229
Social Studies	0	164	164	67
Softball	0	2,886	2,886	3,294
Spanish Club	0	0	0	2,344
Special Education	0	0	0	100
Speech	0	325	325	275
Student Council/SGO	0	5,579	5,579	5,100
Summer School	0	9,290	9,290	6,780
Swimming	0	3,322	3,322	3,305
Track	0	2,573	2,573	492
Teachers' Concessions	0	843	843	912

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
Teachers' Courtesy Fund	\$ 0	\$ 575	\$ 575	\$ 825
Woodworks	0	0	0	45
Donations/Miscellaneous	<u>13,366</u>	<u>950</u>	<u>14,316</u>	<u>12,445</u>
Total Revenues	<u>\$61,941</u>	<u>\$318,689</u>	<u>\$380,630</u>	<u>\$392,866</u>

The accompanying notes are an integral part of this statement.

Continued next page.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 7,119	\$ 0	\$ 7,119	\$ 6,834
Educ. Supplies/Materials	1,338	0	1,338	1,321
Telephone	4,695	0	4,695	3,608
Concession Purchases	24,558	0	24,558	13,400
Repairs & Maintenance	0	0	0	631
Athletics	0	66,272	66,272	32,485
4-H Club (Jr. High)	0	80	80	114
Art	0	3,234	3,234	2,967
Athletic Boosters	0	18,187	18,187	20,192
Band	0	31,463	31,463	27,171
Baseball	0	1,154	1,154	5,408
Basketball	0	709	709	5,021
Basketball Team-Boys	0	174	174	52
Basketball Team-Girls	0	8,565	8,565	4,560
Bible Club	0	62	62	0
Biology	0	379	379	374
Cheerleaders	0	13,217	13,217	8,908
Chiefettes (Pep Squad)	0	15,328	15,328	5,602
Class of '98	0	0	0	3,631
Class of '99	0	3,157	3,157	4,893
Class of 2000	0	11,269	11,269	1,910
Class of 2001	0	449	449	0
COE	0	1,228	1,228	537
DECA	0	5,446	5,446	6,133
Drama	0	0	0	611
FBLA	0	16,700	16,700	23,463
FCA	0	981	981	194
FFA	0	18,264	18,264	17,216
FHA	0	225	225	332
Football	0	8,644	8,644	27,561

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
French Club	\$ 0	\$ 84	\$ 84	\$ 1,032
Functional Workshop	0	5,268	5,268	4,723
Golf	0	1,746	1,746	602
Graduation	0	16,118	16,118	1,026
International Club	0	2,666	2,666	0
JROTC	0	16,694	16,694	20,162
Key Club	0	4,564	4,564	11,608
Library	0	326	326	1,945
Maroon Line/Dance Lines	0	12,148	12,148	17,240
Math Club	0	3,561	3,561	4,733
National Honor Society	0	1,022	1,022	1,011
Orchestra	0	1,118	1,118	180
Peer Helpers/Facilitators	0	1,694	1,694	1,178
Peer Group	0	24	24	27
PTSO/PTO/Parent Assoc.	0	191	191	248
Powerlifting	0	4,706	4,706	3,370
Publications	0	19,326	19,326	28,854
Right Start	0	469	469	423
SADD	0	1,612	1,612	1,724
Science	0	812	812	1,369
Soccer	0	1,288	1,288	2,880
Social Studies	0	88	88	491
Softball	0	4,208	4,208	4,954
Spanish Club	0	305	305	2,344
Special Education	0	0	0	100
Speech	0	678	678	240
Student Council/SGO	0	4,389	4,389	4,042
Summer School	0	8,499	8,499	5,951
Swimming	0	2,836	2,836	3,414
Tennis	0	0	0	1,284
Track	0	1,316	1,316	1,631

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
Teachers' Concessions	\$ 0	\$ 1,458	\$ 1,458	\$ 608
Teachers' Courtesy Fund	0	562	562	725
Woodworks	0	0	0	70
Miscellaneous	<u>24,382</u>	<u>1,600</u>	<u>25,982</u>	<u>14,281</u>
Total Expenditures	<u>\$62,092</u>	<u>\$346,563</u>	<u>\$408,655</u>	<u>\$369,599</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (151)	\$ (27,874)	\$ (28,025)	\$ 23,267
Other Financing Sources (uses):				
Transfers In	1,565	38,235	39,800	31,380
Transfers Out	<u>0</u>	<u>39,800</u>	<u>39,800</u>	<u>31,380</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 1,414	\$ (29,439)	\$ (28,025)	\$ 23,267
Fund Balance at Beginning of Year	<u>19,617</u>	<u>80,110</u>	<u>99,727</u>	<u>76,460</u>
Fund Balance at End of Year	<u>\$21,031</u>	<u>\$ 50,671</u>	<u>\$ 71,702</u>	<u>\$ 99,727</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
Athletics	\$ 666	\$ 29,734	\$ 66,272	\$ 30,176	\$ (5,696)
4-H Club (Jr. High)	42	135	80	(50)	47
Aerospace	270	0	0	0	270
Art	1,957	2,446	3,234	952	2,121
Athletic Boosters	1,344	18,010	18,187	0	1,167
Band	2,547	15,328	31,463	1,074	(12,514)
Baseball	0	1,708	1,154	(554)	0
Basketball	0	462	709	247	0
Basketball Team-Boys	0	1,682	174	(1,508)	0
Basketball Team-Girls	0	8,097	8,565	468	0
Bible Club	43	55	62	(25)	11
Biology	153	685	379	0	459
Chieftain	104	0	0	0	104
Cheerleaders	2,451	11,139	13,217	209	582
Chemistry	182	0	0	0	182
Chieftettes	4,920	14,629	15,328	(734)	3,487
Class of '99	2,513	2,873	3,157	(2,229)	0
Class of 2000	859	14,962	11,269	(99)	4,453
Class of 2001	0	1,271	449	0	822
COE	247	1,422	1,228	(50)	391
DECA	1,284	4,633	5,446	114	585
Drama	616	0	0	0	616
FBLA	344	16,462	16,700	16	122
FCA	182	951	981	(28)	124
FFA	8,666	19,479	18,264	(87)	9,794
FHA	190	269	225	(20)	214
Football	0	36,258	8,644	(27,614)	0
French Club	268	12	84	163	359
Functional Workshop	2,107	3,949	5,268	0	788
Golf	0	731	1,746	1,015	0
Graduation	10,275	10,430	16,118	(128)	4,459
History	88	0	0	0	88

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999
(Continued)**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
International Club	\$ 0	\$ 2,737	\$ 2,666	\$ 41	\$ 112
JROTC	2,616	18,360	16,694	(1,156)	3,126
Key Club	4,690	4,168	4,564	(963)	3,331
Library	235	143	326	404	456
Maroon Line/Dance Lines	115	11,852	12,148	385	204
Math Club	817	2,893	3,561	0	149
National Honor Society	1,260	987	1,022	(50)	1,175
Orchestra	335	1,228	1,118	0	445
PAL	92	0	0	0	92
Peer Helpers/Facilitators	791	1,640	1,694	0	737
Peer Group	88	275	24	(25)	314
PTSO/PTO/Parent Assoc.	458	185	191	43	495
Powerlifting	0	4,948	4,706	(242)	0
Publications	12,041	20,330	19,326	(734)	12,311
Rodeo Club	23	0	0	(23)	0
Right Start	278	683	469	0	492
SADD	149	1,658	1,612	58	253
Science	452	737	812	24	401
Soccer	0	1,546	1,288	(258)	0
Social Studies	164	164	88	21	261
Softball	0	2,886	4,208	1,322	0
Spanish Club	495	0	305	0	190
Special Education	14	0	0	0	14
Speech	992	325	678	149	788
Student Assistance/Supply	807	0	0	0	807
Student Council/SGO	4,578	5,579	4,389	(132)	5,636
Summer School	4,514	9,290	8,499	0	5,305
Swimming	0	3,322	2,836	(486)	0
Track	0	2,573	1,316	(1,257)	0
Teachers' Concessions	690	843	1,458	6	81
Teachers' Courtesy Fund	393	575	562	0	406

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999
(Continued)**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
Woodworks	\$ 5	\$ 0	\$ 0	\$ 0	\$ 5
Miscellaneous	<u>700</u>	<u>950</u>	<u>1,600</u>	<u>0</u>	<u>50</u>
Total	<u>\$80,110</u>	<u>\$318,689</u>	<u>\$346,563</u>	<u>\$ (1,565)</u>	<u>\$50,671</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$3,470</u>	<u>\$26,990</u>	<u>\$30,460</u>	<u>\$22,256</u>
LIABILITIES:				
Accounts Payable	\$2,270	\$ 3,947	\$ 6,217	\$16,442
FUND BALANCE:				
Fund Deficit	1,200	0	1,200	(3,702)
Fund Balance, Restricted	<u> 0</u>	<u>23,043</u>	<u>23,043</u>	<u> 9,516</u>
Total Liabilities & Fund Balance	<u>\$3,470</u>	<u>\$26,990</u>	<u>\$30,460</u>	<u>\$22,256</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
REVENUES:				
Educational Materials	\$ 0	\$ 0	\$ 0	\$ 300
Concession Sales	30,664	0	30,664	22,942
School Pictures	0	0	0	1,035
Athletics, other	1,822	0	1,822	2,499
Locker Fees	1,060	0	1,060	1,227
Parking Permits	370	0	370	433
Athletics	0	23,327	23,327	24,037
Band	0	3,690	3,690	10,090
Baseball	0	2,231	2,231	556
Basketball Team-Boys	0	1,434	1,434	1,726
Basketball Team-Girls	0	3,670	3,670	5,065
Cheerleaders	0	2,477	2,477	0
Class of '97	0	0	0	77
Class of '98	0	0	0	868
Class of '99	0	251	251	3,029
Class of 2000	0	3,060	3,060	0
Close-Up Group	0	0	0	5,493
Computer	0	0	0	37
Drivers' Ed.	0	3,210	3,210	3,160
English Class	0	0	0	178
FBLA	0	112	112	246
FFA	0	9,242	9,242	7,462
FHA	0	3,021	3,021	4,418
Football	0	5,074	5,074	0
Football Club	0	0	0	4,134
JROTC	0	10,609	10,609	16,999
Dance Line	0	51	51	1,476
Peer Helpers/Facilitators	0	69	69	0
Powerlifting	0	1,282	1,282	0
Right Start	0	263	263	290
Science	0	327	327	589

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Social Studies	\$ 0	\$ 0	\$ 0	\$ 1,960
Student Council/SGO	0	0	0	30
Tennis	0	0	0	195
Track	0	303	303	403
Teachers' Courtesy Fund	0	688	688	1,889
Yearbook	0	9,375	9,375	8,466
YACA	0	1,528	1,528	1,861
Donations/Miscellaneous	<u>5,860</u>	<u>3,042</u>	<u>8,902</u>	<u>6,811</u>
 Total Revenues	 <u>\$39,776</u>	 <u>\$88,336</u>	 <u>\$128,112</u>	 <u>\$139,981</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 2,762	\$ 0	\$ 2,762	\$ 2,145
Educ. Supplies/Materials	449	0	449	157
Telephone	2,864	0	2,864	2,358
Concession Purchases	22,326	0	22,326	16,172
Athletics, other	175	0	175	2,623
Field Trips	238	0	238	0
Repairs & Maintenance	0	0	0	1,364
Athletics	0	23,366	23,366	17,865
Band	0	2,240	2,240	9,580
Baseball	0	2,388	2,388	437
Basketball Team-Boys	0	1,495	1,495	1,564
Basketball Team-Girls	0	4,188	4,188	5,428
Cheerleaders	0	1,767	1,767	0
Class of '98	0	0	0	1,106
Class of '99	0	609	609	2,055
Class of 2000	0	3,105	3,105	0
Close-Up Group	0	276	276	5,427
Drivers' Ed	0	2,465	2,465	4,706
FBLA	0	0	0	288
FFA	0	8,323	8,323	7,593
FHA	0	3,370	3,370	3,677
Football	0	3,305	3,305	0
Football Club	0	0	0	3,743
JROTC-School Board	0	6,144	6,144	15,327
Library	0	0	0	170
Dance Line	0	773	773	344
Peer Helpers/Facilitators	0	100	100	0
Powerlifting	0	1,185	1,185	0
Right Start	0	263	263	290
Science	0	729	729	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Social Studies	\$ 0	\$ 121	\$ 121	\$ 1,960
Softball	0	0	0	60
Student Council/SGO	0	0	0	30
Tennis	0	0	0	195
Track	0	345	345	346
Teachers' Courtesy Fund	0	272	272	134
Yearbook	0	3,869	3,869	10,746
YACA	0	931	931	1,771
Miscellaneous	<u>6,060</u>	<u>3,180</u>	<u>9,240</u>	<u>8,952</u>
 Total Expenditures	 <u>\$34,874</u>	 <u>\$74,809</u>	 <u>\$109,683</u>	 <u>\$128,613</u>
 Excess (Deficiency) of Revenues over Expenditures	 \$ 4,902	 \$13,527	 \$ 18,429	 \$ 11,368
 Other Financing Sources (uses):				
Transfers In	0	0	0	579
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>579</u>
 Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	 \$ 4,902	 \$13,527	 \$ 18,429	 \$ 11,368
 Fund Balance at Beginning of Year	 <u>(3,702)</u>	 <u>9,516</u>	 <u>5,814</u>	 <u>(5,554)</u>
 Fund Balance at End of Year	 <u>\$ 1,200</u>	 <u>\$23,043</u>	 <u>\$ 24,243</u>	 <u>\$ 5,814</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

Restricted Activity	Fund Balance 6-30-98	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-99
Athletics	\$ 5,114	\$23,327	\$23,367	\$0	\$ 5,074
Athletic Boosters	27	0	0	0	27
Band	577	3,690	2,240	0	2,027
Baseball	180	2,231	2,388	0	23
Basketball Team-Boys	186	1,435	1,495	0	126
Basketball Team-Girls	672	3,669	4,188	0	153
Cheerleaders	0	2,477	1,767	0	710
Class of '99	507	250	609	0	148
Class of 2000	20	3,060	3,105	0	(25)
Close-Up Group	276	0	276	0	0
Computer	37	0	0	0	37
Drivers' Ed.	1,098	3,210	2,465	0	1,843
FBLA	205	112	0	0	317
FFA	39	9,242	8,323	0	958
FHA	1,395	3,020	3,370	0	1,045
Food Service	124	0	0	0	124
Football Club	3,585	5,075	3,305	0	5,355
JROTC	1,706	10,608	6,144	0	6,170
Key Club	15	0	0	0	15
Dance Line	1,411	51	773	0	689
Peer Helpers/Facilitators	137	69	100	0	106
Powerlifting	0	1,282	1,185	0	97
Right Start	0	263	263	0	0
Science	807	326	728	0	405
Social Studies	186	0	121	0	65
Track	57	303	345	0	15
Teachers' Courtesy Fund	43	688	272	0	459
Yearbook	(9,161)	9,375	3,868	0	(3,654)
YACA	126	1,527	931	0	722
Miscellaneous	<u>147</u>	<u>3,045</u>	<u>3,180</u>	<u>0</u>	<u>12</u>
Total	<u>\$ 9,516</u>	<u>\$88,335</u>	<u>\$74,808</u>	<u>\$0</u>	<u>\$23,043</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$3,339</u>	<u>\$5,182</u>	<u>\$8,521</u>	<u>\$10,781</u>
Total Assets	<u>\$3,339</u>	<u>\$5,182</u>	<u>\$8,521</u>	<u>\$10,781</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	3,339	0	3,339	4,636
Fund Balance, Restricted	<u>0</u>	<u>5,182</u>	<u>5,182</u>	<u>6,145</u>
Total Liabilities & Fund Balance	<u>\$3,339</u>	<u>\$5,182</u>	<u>\$8,521</u>	<u>\$10,781</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 57	\$ 0	\$ 57	\$ 8
Educational Materials	0	0	0	58
Concession Sales	2,234	0	2,234	15,880
Athletics, other	1,816	0	1,816	891
Student Store/Mdse. Sales	2,201	0	2,201	7,562
Yearbook Sales	2,757	0	2,757	2,580
Interest Income	460	0	460	509
School Board Reimb.	0	0	0	336
Athletics-Girls	0	6,793	6,793	946
4-H Club (Jr. High)	0	113	113	70
BETA Club	0	659	659	656
Cheerleaders	0	0	0	851
FBLA	0	5,304	5,304	3,057
French Club	0	0	0	1,080
Library	0	38	38	37
Peer Helpers/Facilitators	0	483	483	969
SADD	0	3,367	3,367	7,469
Student Council/SGO	0	0	0	1,175
Teachers' Courtesy Fund	0	518	518	301
YACA	0	3,337	3,337	974
Donations/Miscellaneous	<u>168</u>	<u>0</u>	<u>168</u>	<u>119</u>
Total Revenues	<u>\$9,693</u>	<u>\$20,612</u>	<u>\$30,305</u>	<u>\$45,528</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 4,023	\$ 0	\$ 4,023	\$ 2,924
Educ. Supplies/Materials	96	0	96	182
Concession Purchases	1,214	0	1,214	9,014
Athletics, Other	1,486	0	1,486	403
Student Store/Mdse. Costs	1,070	0	1,070	5,884
Yearbook Costs	2,496	0	2,496	2,335
Athletics-Girls	0	7,028	7,028	570
4-H Club (Jr. High)	0	72	72	102
BETA Club	0	721	721	637
Cheerleaders	0	0	0	824
FBLA	0	4,840	4,840	2,213
French Club	0	278	278	1,155
Library	0	39	39	9
Peer Helpers/Facilitators	0	1,020	1,020	1,655
Powerlifting	0	0	0	168
SADD	0	3,412	3,412	7,131
Student Council/SGO	0	71	71	2,017
Teachers' Courtesy Fund	0	548	548	773
YACA	0	3,456	3,456	1,309
Miscellaneous	<u>695</u>	<u>0</u>	<u>695</u>	<u>642</u>
Total Expenditures	<u>\$11,080</u>	<u>\$21,485</u>	<u>\$32,565</u>	<u>\$39,947</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (1,387)	\$ (873)	\$ (2,260)	\$ 5,581
Other Financing Sources (uses):				
Transfers In	90	559	649	7,288
Transfers Out	<u>0</u>	<u>649</u>	<u>649</u>	<u>7,288</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,297)	\$ (963)	\$ (2,260)	\$ 5,581
Fund Balance at Beginning of Year	<u>4,636</u>	<u>6,145</u>	<u>10,781</u>	<u>5,200</u>
Fund Balance at End of Year	<u>\$ 3,339</u>	<u>\$ 5,182</u>	<u>\$ 8,521</u>	<u>\$10,781</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

Restricted Activity	Fund Balance 6-30-98	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-99
Athletics-Girls	\$ 717	\$ 6,793	\$ 7,028	\$ (57)	\$ 425
4-H Club (Jr. High)	1,030	113	72	0	1,071
BETA Club	952	659	721	(30)	860
Cheerleaders	29	0	0	(29)	0
FBLA	480	5,304	4,840	(533)	411
French Club	757	0	278	0	479
Library	135	38	39	0	134
Peer Helpers/Facilitators	578	483	1,020	30	71
SADD	826	3,367	3,412	529	1,310
Student Council/SGO	206	0	71	0	135
Teachers' Courtesy Fund	122	518	548	0	92
YACA	<u>313</u>	<u>3,337</u>	<u>3,456</u>	<u>0</u>	<u>194</u>
Total	<u>\$6,145</u>	<u>\$20,612</u>	<u>\$21,485</u>	<u>\$ (90)</u>	<u>\$5,182</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$6,494	\$3,359	\$9,853	\$9,792
Total Assets	<u>\$6,494</u>	<u>\$3,359</u>	<u>\$9,853</u>	<u>\$9,792</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	6,494	0	6,494	5,595
Fund Balance, Restricted	<u>0</u>	<u>3,359</u>	<u>3,359</u>	<u>4,197</u>
Total Liabilities & Fund Balance	<u>\$6,494</u>	<u>\$3,359</u>	<u>\$9,853</u>	<u>\$9,792</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Educational Materials	\$ 2,199	\$ 0	\$ 2,199	\$ 2,103
Concession Sales	9,952	0	9,952	10,951
School Pictures	1,036	0	1,036	3,897
Athletics, other	987	0	987	1,347
Yearbook Sales	817	0	817	1,311
Locker Fees	396	0	396	577
Interest Income	325	0	325	294
Academic Achievement & Good Behavior	0	0	0	455
4-H Club (4-6)	0	3,988	3,988	1,938
Basketball	0	480	480	139
Basketball Team-Boys	0	0	0	600
Basketball Team-Girls	0	0	0	1,331
Cheerleaders	0	0	0	1,734
Computer	0	282	282	154
Library	182	0	182	622
Lum Con	0	0	0	1,485
Peer Helpers\Facilitators	0	2,560	2,560	882
Softball	0	0	0	127
Teachers' Courtesy Fund	0	1,396	1,396	1,148
Donations/Miscellaneous	<u>3,219</u>	<u>0</u>	<u>3,219</u>	<u>1,378</u>
 Total Revenues	 <u>\$19,113</u>	 <u>\$8,706</u>	 <u>\$27,819</u>	 <u>\$32,473</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 1,797
Educ. Supplies/Materials	2,424	0	2,424	2,328
Telephone	5,019	0	5,019	2,753
Concession Purchases	6,179	0	6,179	6,694
School Picture Costs	358	0	358	2,620
Athletics, other	774	0	774	2,177
Yearbook Costs	630	0	630	1,790
Field Trips	300	0	300	300
Repairs & Maintenance	0	0	0	327
Academic Achievement & Good Behavior	0	195	195	257
4-H Club (4-6)	0	4,345	4,345	1,686
Basketball	0	654	654	219
Basketball Team-Boys	0	0	0	600
Basketball Team-Girls	0	0	0	1,331
Cheerleaders	0	119	119	1,476
Computer	0	192	192	148
Library	87	0	87	622
Lum Con	0	0	0	1,606
Peer Helpers\Facilitators	0	1,682	1,682	923
PTSO/PTO/Parent Assoc.	0	748	748	0
Softball	0	0	0	128
Teachers' Courtesy Fund	0	1,609	1,609	1,009
Miscellaneous	<u>2,443</u>	<u>0</u>	<u>2,443</u>	<u>696</u>
Total Expenditures	<u>\$18,214</u>	<u>\$9,544</u>	<u>\$27,758</u>	<u>\$31,487</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 899	\$ (838)	\$ 61	\$ 986
Other Financing Sources (uses):				
Transfers In	0	550	550	0
Transfers Out	<u>0</u>	<u>550</u>	<u>550</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 899	\$ (838)	\$ 61	\$ 986
Fund Balance at Beginning of Year	<u>5,595</u>	<u>4,197</u>	<u>9,792</u>	<u>8,806</u>
Fund Balance at End of Year	<u>\$ 6,494</u>	<u>\$ 3,359</u>	<u>\$ 9,853</u>	<u>\$ 9,792</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
Academic Achievement & Good Behavior	\$ 197	\$ 0	\$ 195	\$ 0	\$ 2
4-H Club (Jr. High)	379	3,988	4,345	550	572
Basketball	174	480	654	0	0
Cheerleaders	266	0	119	0	147
Computer	6	282	192	0	96
Lum Con	896	0	0	0	896
Dance Line	47	0	0	0	47
Peer Helpers/Facilitators	445	2,560	1,682	(550)	773
PTSO/PTO/Parent Assoc.	748	0	748	0	0
Publications	42	0	0	0	42
Student Council/SGO	75	0	0	0	75
Teachers' Courtesy Fund	<u>922</u>	<u>1,396</u>	<u>1,609</u>	<u>0</u>	<u>709</u>
Total	<u>\$4,197</u>	<u>\$8,706</u>	<u>\$2,544</u>	<u>\$0</u>	<u>\$3,359</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$2,324</u>	<u>\$9,129</u>	<u>\$11,453</u>	<u>\$8,268</u>
Total Assets	<u>\$2,324</u>	<u>\$9,129</u>	<u>\$11,453</u>	<u>\$8,268</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	2,324	0	2,324	318
Fund Balance, Restricted	<u>0</u>	<u>9,129</u>	<u>9,129</u>	<u>7,950</u>
Total Liabilities & Fund Balance	<u>\$2,324</u>	<u>\$9,129</u>	<u>\$11,453</u>	<u>\$8,268</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 226	\$ 0	\$ 226	\$ 464
Concession Sales	1,695	0	1,695	2,169
School Pictures	760	0	760	2,036
Athletics, other	6,159	0	6,159	5,774
Student Store/Mdse. Sales	1,200	0	1,200	1,008
Athletics	0	4,836	4,836	2,147
4-H Club (Jr. High)	0	30	30	180
Athletic Boosters	0	1,015	1,015	1,120
Band	0	13,644	13,644	19,979
Builders Club	0	5,055	5,055	5,138
Cheerleaders	0	4,868	4,868	4,863
Functional Workshop	0	0	0	227
Gifted & Talented	0	354	354	2,651
Home Ec.	0	135	135	269
Library	0	657	657	1,805
Orchestra	0	0	0	37
Peer Helpers/Facilitators	0	0	0	28
PTSO/PTO/Parent Assoc.	0	0	0	2,193
Teachers' Courtesy Fund	0	1,302	1,302	916
Donations/Miscellaneous	<u>200</u>	<u>0</u>	<u>200</u>	<u>225</u>
 Total Revenues	 <u>\$10,240</u>	 <u>\$31,896</u>	 <u>\$42,136</u>	 <u>\$53,229</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$1,585	\$ 0	\$ 1,585	\$ 1,702
Telephone	2,849	0	2,849	2,915
Concession Purchases	1,359	0	1,359	1,201
School Picture Costs	0	0	0	902
Athletics, other	1,480	0	1,480	1,114
Student Store/Mdsc. Costs	886	0	886	1,158
Athletics	0	4,456	4,456	3,355
4-H Club (Jr. High)	0	81	81	93
Athletic Boosters	0	0	0	358
Band	0	14,363	14,363	17,851
Builders Club	0	4,731	4,731	4,133
Cheerleaders	0	4,229	4,229	5,093
Gifted & Talented	0	557	557	2,472
Home Ec.	0	236	236	41
Library	0	1,165	1,165	1,544
Orchestra	0	127	127	37
PTSO/PTO/Parent Assoc.	0	0	0	1,796
Teachers' Courtesy Fund	0	772	772	947
Miscellaneous	<u>75</u>	<u>0</u>	<u>75</u>	<u>225</u>
Total Expenditures	<u>\$8,234</u>	<u>\$30,717</u>	<u>\$38,951</u>	<u>\$46,937</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Excess (Deficiency) of Revenues over Expenditures	\$2,006	\$ 1,179	\$ 3,185	\$ 6,292
Other Financing Sources (uses):				
Transfers In	0	400	400	253
Transfers Out	<u>0</u>	<u>400</u>	<u>400</u>	<u>253</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$2,006	\$ 1,179	\$ 3,185	\$ 6,292
Fund Balance at Beginning of Year	<u>318</u>	<u>7,950</u>	<u>8,268</u>	<u>1,976</u>
Fund Balance at End of Year	<u>\$2,324</u>	<u>\$ 9,129</u>	<u>\$11,453</u>	<u>\$ 8,268</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
Athletics	\$ 431	\$ 4,836	\$ 4,456	\$ 0	\$ 811
4-H Club (Jr. High)	217	30	81	0	166
Athletic Boosters	1,046	1,015	0	0	2,061
Band	1,801	13,644	14,363	0	1,082
Builders Club	1,261	5,055	4,731	0	1,585
Cheerleaders	(753)	4,868	4,229	0	(114)
French Club	19	0	0	0	19
Gifted & Talented	210	354	557	0	7
Home Ec.	324	135	236	0	223
Industrial Arts	168	0	0	0	168
Library	745	657	1,165	0	237
National Honor Society	0	0	127	400	273
Peer Helpers/Facilitators	65	0	0	0	65
PTSO/PTO/Parent Assoc.	1,253	0	0	(400)	853
Science	207	0	0	0	207
Special Education	233	0	0	0	233
Speech	7	0	0	0	7
Student Assistance/Supply	4	0	0	0	4
Student Council/SGO	61	0	0	0	61
Teachers' Courtesy Fund	<u>651</u>	<u>1,302</u>	<u>772</u>	<u>0</u>	<u>1,181</u>
Total	<u>\$7,950</u>	<u>\$31,896</u>	<u>\$30,717</u>	<u>\$ 0</u>	<u>\$2,129</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$14,901</u>	<u>\$2,242</u>	<u>\$17,143</u>	<u>\$16,846</u>
Total Assets	<u>\$14,901</u>	<u>\$2,242</u>	<u>\$17,143</u>	<u>\$16,846</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	14,901	0	14,901	15,255
Fund Balance, Restricted	<u>0</u>	<u>2,242</u>	<u>2,242</u>	<u>1,591</u>
Total Liabilities & Fund Balance	<u>\$14,901</u>	<u>\$2,242</u>	<u>\$17,143</u>	<u>\$16,846</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
REVENUES:				
Educational Materials	\$ 12	\$ 0	\$ 12	\$ 556
School Pictures	1,177	0	1,177	757
Spirit Shirt Sales	410	0	410	440
Book Fair	1,403	0	1,403	1,047
Yearbook Sales	0	0	0	595
Field Trips	1,274	0	1,274	1,111
Interest Income	493	0	493	554
4-H Club (4-6)	0	328	328	439
Band	0	63	63	0
Basketball	0	136	136	0
DARE	0	200	200	0
Music Club	0	72	72	75
Orchestra	0	342	342	81
PTSO/PTO/Parent Assoc.	0	2,359	2,359	1,416
Student Council/SGO	0	0	0	464
Teachers' Courtesy Fund	0	308	308	261
Weekly Reader	0	160	160	186
Miscellaneous/Donations	<u>979</u>	<u>0</u>	<u>979</u>	<u>490</u>
Total Revenues	<u>\$5,748</u>	<u>\$3,968</u>	<u>\$9,716</u>	<u>\$8,472</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 1,946	\$ 0	\$ 1,946	\$ 2,470
Educ. Supplies/ Materials	18	0	18	0
Telephone	828	0	828	752
Spirit Shirt Costs	336	0	336	421
Book Fair Costs	1,079	0	1,079	1,107
Yearbook Costs	0	0	0	457
Field Trips	1,304	0	1,304	999
Repairs & Maintenance	497	0	497	530
4-H Club (4-6)	0	236	236	437
Band	0	39	39	0
Basketball	0	136	136	0
DARE	0	200	200	0
Intramurals	0	0	0	81
Music Club	0	72	72	71
Orchestra	0	307	307	286
PTSO/PTO/Parent Assoc.	0	1,862	1,862	3,665
Student Council/SGO	0	0	0	588
Teachers' Courtesy Fund	0	314	314	466
Weekly Reader	0	151	151	186
Miscellaneous	<u>94</u>	<u>0</u>	<u>94</u>	<u>305</u>
Total Expenditures	\$ <u>6,102</u>	\$ <u>3,317</u>	\$ <u>9,419</u>	\$ <u>12,821</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(354)</u>	\$ <u>651</u>	\$ <u>297</u>	\$ <u>(4,349)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (354)	\$ 651	\$ 297	\$ (4,349)
Fund Balance at Beginning of Year	<u>15,255</u>	<u>1,591</u>	<u>16,846</u>	<u>21,195</u>
Fund Balance at End of Year	<u>\$14,901</u>	<u>\$2,242</u>	<u>\$17,143</u>	<u>\$16,846</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$ 27	\$ 328	\$ 236	\$0	\$ 119
Band	4	63	39	0	28
Basketball	0	136	136	0	0
DARE	0	200	200	0	0
Intramurals	11	0	0	0	11
Music Club	4	72	72	0	4
Orchestra	131	342	307	0	166
PTSO/PTO/Parent Assoc.	975	2,359	1,862	0	1,472
Student Council/SGO	219	0	0	0	219
Teachers' Courtesy Fund	192	308	314	0	186
Weekly Reader	<u>28</u>	<u>160</u>	<u>151</u>	<u>0</u>	<u>37</u>
Total	<u>\$1,591</u>	<u>\$3,968</u>	<u>\$3,317</u>	<u>\$0</u>	<u>\$2,242</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$19,969</u>	<u>\$5,803</u>	<u>\$25,772</u>	<u>\$29,624</u>
Total Assets	<u>\$19,969</u>	<u>\$5,803</u>	<u>\$25,772</u>	<u>\$29,624</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	19,969	0	19,969	21,615
Fund Balance, Restricted	<u>0</u>	<u>5,803</u>	<u>5,803</u>	<u>8,009</u>
Total Liabilities & Fund Balance	<u>\$19,969</u>	<u>\$5,803</u>	<u>\$25,772</u>	<u>\$29,624</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Telephone	\$ 34	\$ 0	\$ 34	\$ 240
Concession Sales	26,072	0	26,072	24,442
Athletics, other	1,245	0	1,245	1,143
Interest Income	1,125	0	1,125	1,443
4-H Club (Jr. High)	0	155	155	155
BETA Club	0	1,068	1,068	3,402
Band	0	14	14	0
Cheerleaders	0	1,050	1,050	3,137
Library	0	4,080	4,080	2,836
Math Club	0	611	611	120
PTSO/PTO/Parent Assoc.	0	4,851	4,851	6,718
Student Assistance/Supply	0	11,600	11,600	3,563
Teachers' Courtesy Fund	0	1,940	1,940	1,707
Donations/Miscellaneous	<u>750</u>	<u>0</u>	<u>750</u>	<u>5,212</u>
Total Revenues	<u>\$29,226</u>	<u>\$25,369</u>	<u>\$54,595</u>	<u>\$54,118</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 442	\$ 0	\$ 442	\$ 647
Telephone	1,200	0	1,200	1,727
Concession Purchases	20,068	0	20,068	18,458
Athletics, other	915	0	915	612
4-H Club (Jr. High)	0	196	196	66
BETA Club	0	1,318	1,318	3,459
Cheerleaders	0	1,553	1,553	4,010
Library	0	4,278	4,278	2,166
Math Club	0	420	420	120
PTSO/PTO/Parent Assoc.	0	4,858	4,858	6,697
Student Assistance/Supply	0	12,951	12,951	3,276
Teachers' Courtesy Fund	0	1,851	1,851	1,803
Miscellaneous	<u>8,247</u>	<u>150</u>	<u>8,397</u>	<u>10,833</u>
 Total Expenditures	 <u>\$30,872</u>	 <u>\$27,575</u>	 <u>\$58,447</u>	 <u>\$53,874</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>\$ (1,646)</u>	 <u>\$ (2,206)</u>	 <u>\$ (3,852)</u>	 <u>\$ 244</u>
 Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	 <u>\$ (1,646)</u>	 <u>\$ (2,206)</u>	 <u>\$ (3,852)</u>	 <u>\$ 244</u>
Fund Balance at Beginning of Year	<u>21,615</u>	<u>8,009</u>	<u>29,624</u>	<u>29,380</u>
 Fund Balance at End of Year	 <u>\$19,969</u>	 <u>\$ 5,803</u>	 <u>\$25,772</u>	 <u>\$29,624</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

Restricted Activity	Fund Balance 6-30-98	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-99
4-H Club (4-6)	\$ 308	\$ 155	\$ 196	\$0	\$ 267
BETA Club	883	1,068	1,318	0	633
Band	24	14	0	0	38
Cheerleaders	629	1,050	1,553	0	126
Library	822	4,080	4,278	0	624
Math Club	0	611	420	0	191
Peer Helpers/Facilitators	41	0	0	0	41
PTSO/PTO/Parent Assoc.	441	4,851	4,858	0	434
Student Assistance/Supply	2,295	11,600	12,951	0	944
Student Council/SGO	113	0	0	0	113
Teachers' Courtesy Fund	449	1,940	1,851	0	538
Quiz Bowl	42	0	0	0	42
Miscellaneous	<u>1,962</u>	<u>0</u>	<u>150</u>	<u>0</u>	<u>1,812</u>
Total	<u>\$8,009</u>	<u>\$25,369</u>	<u>\$27,575</u>	<u>\$0</u>	<u>\$5,803</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$28,761</u>	<u>\$8,922</u>	<u>\$37,683</u>	<u>\$44,228</u>
Total Assets	<u>\$28,761</u>	<u>\$8,922</u>	<u>\$37,683</u>	<u>\$44,228</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	28,761	0	28,761	36,566
Fund Balance, Restricted	<u>0</u>	<u>8,922</u>	<u>8,922</u>	<u>7,662</u>
Total Liabilities & Fund Balance	<u>\$28,761</u>	<u>\$8,922</u>	<u>\$37,683</u>	<u>\$44,228</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 4,346	\$ 0	\$ 4,346	\$ 800
Telephone	2,790	0	2,790	345
Concession Sales	8,140	0	8,140	7,438
School Pictures	7,468	0	7,468	17,109
Spirit/T-Shirt Sales	0	0	0	580
Candy Sales	7,167	0	7,167	0
Field Trips	4,587	0	4,587	4,788
Interest Income	1,268	0	1,268	1,337
4-H Club (4-6)	0	1,775	1,775	1,725
Library	0	4,857	4,857	5,923
Peer Helpers/Facilitators	0	1,505	1,505	468
Publications	0	0	0	441
Special Education	0	0	0	1
Teachers' Courtesy Fund	0	812	812	541
Yearbook	0	37	37	2,720
Weekly Reader	205	0	205	0
Donations/Miscellaneous	<u>7,357</u>	<u>590</u>	<u>7,947</u>	<u>17,996</u>
Total Revenues	<u>\$43,328</u>	<u>\$9,576</u>	<u>\$52,904</u>	<u>\$62,212</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$14,932	\$ 0	\$14,932	\$ 7,773
Telephone	5,319	0	5,319	2,635
Concession Purchases	4,467	0	4,467	4,394
School Picture Costs	4,816	0	4,816	11,816
Candy Purchases	229	0	229	0
Field Trips	5,062	0	5,062	4,836
Repairs & Maintenance	469	0	469	1,261
4-H Club (4-6)	0	1,591	1,591	1,679
Library	0	4,038	4,038	3,008
Peer Helpers/Facilitators	0	1,313	1,313	360
Publications	0	0	0	441
Special Education	0	0	0	8
Teachers' Courtesy Fund	0	784	784	368
Yearbook	0	0	0	2,447
Weekly Reader	208	0	208	0
Miscellaneous	<u>15,631</u>	<u>590</u>	<u>16,221</u>	<u>23,811</u>
Total Expenditures	<u>\$51,133</u>	<u>\$8,316</u>	<u>\$59,449</u>	<u>\$64,837</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ (7,805)	\$1,260	\$ (6,545)	\$ (2,625)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,610
Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,610</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (7,805)	\$1,260	\$ (6,545)	\$ (2,625)
Fund Balance at Beginning of Year	<u>36,566</u>	<u>7,662</u>	<u>44,228</u>	<u>46,853</u>
Fund Balance at End of Year	<u>\$28,761</u>	<u>\$8,922</u>	<u>\$37,683</u>	<u>\$44,228</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$ 556	\$ 1,775	\$1,591	\$0	\$ 740
Basketball	300	0	0	0	300
Library	6,224	4,857	4,038	0	7,043
Peer Helpers/Facilitators	114	1,505	1,313	0	306
Special Education	47	0	0	0	47
Teachers' Courtesy Fund	195	812	784	0	223
Yearbook	226	37	0	0	263
Miscellaneous	<u>0</u>	<u>590</u>	<u>590</u>	<u>0</u>	<u>0</u>
Total	<u>\$7,662</u>	<u>\$9,576</u>	<u>\$8,316</u>	<u>\$0</u>	<u>\$8,922</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$18,754</u>	<u>\$633</u>	<u>\$19,387</u>	<u>\$19,502</u>
Total Assets	<u>\$18,754</u>	<u>\$633</u>	<u>\$19,387</u>	<u>\$19,502</u>
LIABILITIES:				
Accounts Payable	\$ 1,360	\$ 0	\$ 1,360	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	17,394	0	17,394	18,052
Fund Balance, Restricted	<u>0</u>	<u>633</u>	<u>633</u>	<u>1,450</u>
Total Liabilities & Fund Balance	<u>\$18,754</u>	<u>\$633</u>	<u>\$19,387</u>	<u>\$19,502</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 927	\$ 0	\$ 927	\$ 1,472
Educational Materials	9	0	9	1,926
Telephone	0	0	0	320
Concession Sales	2,639	0	2,639	2,817
School Pictures	4,837	0	4,837	5,271
Student Store/Mdsc. Sales	13,938	0	13,938	508
Yearbook	576	0	576	488
Field Trips	610	0	610	502
4-H Club (4-6)	0	653	653	469
Library	0	0	0	2,525
Student Assistance/Supply	0	127	127	0
Teachers' Courtesy Fund	0	90	90	80
Donations/Miscellaneous	<u>4,499</u>	<u>13,987</u>	<u>18,486</u>	<u>23,929</u>
Total Revenues	<u>\$28,035</u>	<u>\$14,857</u>	<u>\$42,892</u>	<u>\$40,307</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-98 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 4,500	\$ 0	\$ 4,500	\$ 3,492
Educ. Supplies/Materials	3,216	0	3,216	4,563
Telephone	1,299	0	1,299	1,241
Concession Purchases	1,074	0	1,074	1,045
School Picture Costs	3,232	0	3,232	3,599
Student Store/Mdse. Costs	7,462	0	7,462	568
Yearbook Costs	747	0	747	1,039
Field Trips	604	0	604	504
Repairs & Maintenance	2,411	0	2,411	2,007
4-H Club (4-6)	0	526	526	439
Library	2,941	0	2,941	2,810
Student Assistance/Supply	0	1,022	1,022	0
Teachers' Courtesy Fund	0	261	261	129
Miscellaneous	<u>1,207</u>	<u>13,865</u>	<u>15,072</u>	<u>16,937</u>
Total Expenditures	<u>\$28,693</u>	<u>\$15,674</u>	<u>\$44,367</u>	<u>\$38,373</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (658)</u>	<u>\$ (817)</u>	<u>\$ (1,475)</u>	<u>\$ 1,934</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (658)</u>	<u>\$ (817)</u>	<u>\$ (1,475)</u>	<u>\$ 1,934</u>
Fund Balance at Beginning of Year	<u>18,052</u>	<u>1,450</u>	<u>19,502</u>	<u>17,568</u>
Fund Balance at End of Year	<u>\$17,394</u>	<u>\$ 633</u>	<u>\$18,027</u>	<u>\$19,502</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$ 172	\$ 653	\$ 526	\$0	\$ 299
Student Assistance/Supply	0	127	1,022	0	(895)
Teachers' Courtesy Fund	178	90	261	0	7
Miscellaneous	<u>1,100</u>	<u>13,987</u>	<u>13,865</u>	<u>0</u>	<u>1,222</u>
Total	<u>\$1,450</u>	<u>\$14,857</u>	<u>\$15,674</u>	<u>\$0</u>	<u>\$ 633</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>11</u>	\$ <u>3,364</u>	\$ <u>3,375</u>	\$ <u>6,474</u>
Total Assets	\$ <u>11</u>	\$ <u>3,364</u>	\$ <u>3,375</u>	\$ <u>6,474</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	11	0	11	2,437
Fund Balance, Restricted	<u>0</u>	<u>3,364</u>	<u>3,364</u>	<u>4,037</u>
Total Liabilities & Fund Balance	\$ <u>11</u>	\$ <u>3,364</u>	\$ <u>3,375</u>	\$ <u>6,474</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Concession Sales	\$11,055	\$ 0	\$11,055	\$ 9,203
Athletics, other	1,082	0	1,082	1,520
Student Store/Mdse. Sales	9,766	0	9,766	10,773
4-H Club (4-6)	0	330	330	504
4-H Club (Jr. High)	0	0	0	25
Basketball-Girls	0	719	719	2,757
Basketball-Boys	0	121	121	0
Cheerleaders	0	317	317	1,389
Graduation	0	556	556	0
Library	4,794	315	5,109	1,897
Dance Lines	0	0	0	2,219
Math Club	0	639	639	0
Pep Squad	0	684	684	871
PTSO/PTO/Parent Assoc.	0	4,214	4,214	2,841
Prom	0	511	511	0
Publications	0	0	0	35
Student Council/SGO	0	284	284	361
Teachers' Courtesy Fund	0	142	142	166
Woodworks	0	1,970	1,970	0
Yearbook Sales	0	0	0	2,724
Donations/Miscellaneous	<u>18,523</u>	<u>0</u>	<u>18,523</u>	<u>13,634</u>
Total Revenues	<u>\$45,220</u>	<u>\$10,802</u>	<u>\$56,022</u>	<u>\$50,919</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 576	\$ 0	\$ 576	\$ 244
Telephone	3,925	0	3,925	2,854
Concession Purchases	10,224	0	10,224	5,963
Athletics, other	1,082	0	1,082	1,070
Student Store/Mdse. Costs	11,490	0	11,490	12,758
Field Trips	168	0	168	0
Repairs & Maintenance	923	0	923	879
Vehicle Expenses	948	0	948	1,312
4-H Club (4-6)	0	171	171	382
4-H Club (Jr. High)	0	0	0	18
Basketball	0	0	0	60
Basketball-Girls	0	0	0	3,844
Basketball Team-Girls	0	253	253	0
Cheerleaders	0	316	316	1,430
Graduation	0	785	785	0
Library	4,932	333	5,265	1,897
Math Club	0	1,079	1,079	1,635
Pep Squad	0	788	788	862
PTSO/PTO/Parent Assoc.	0	3,728	3,728	2,062
Prom	0	510	510	0
Student Council/SGO	0	617	617	94
Teachers' Courtesy Fund	0	134	134	226
Yearbook	0	2,564	2,564	2,016
Miscellaneous	<u>13,575</u>	<u>0</u>	<u>13,575</u>	<u>10,400</u>
Total Expenditures	<u>\$47,843</u>	<u>\$11,278</u>	<u>\$59,121</u>	<u>\$50,006</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (2,623)	\$ (476)	\$ (3,099)	\$ 913
Other Financing Sources (Uses):				
Transfers In	452	504	956	1,076
Transfer Out	<u>255</u>	<u>701</u>	<u>956</u>	<u>1,076</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (2,426)	\$ (673)	\$ (3,099)	\$ 913
Fund Balance at Beginning of Year	<u>2,437</u>	<u>4,037</u>	<u>6,474</u>	<u>5,561</u>
Fund Balance at End of Year	\$ <u>11</u>	\$ <u>3,364</u>	\$ <u>3,375</u>	\$ <u>6,474</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

Restricted Activity	Fund Balance 6-30-98	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-99
4-H Club (4-6)	\$ 337	\$ 330	\$ 171	\$ 0	\$ 496
4-H Club (Jr. High)	169	0	0	0	169
Basketball-Girls	42	719	253	(508)	0
Basketball Team-Boys	0	121	0	(121)	0
Cheerleaders	3	317	316	0	4
Graduation	0	556	785	248	19
Library	0	315	333	19	1
Math Club	585	639	1,079	0	145
Peer Helpers/Facilitators	15	0	0	0	15
Pep Squad	24	684	788	80	0
PTSO/PTO/Parent Assoc.	1,519	4,214	3,728	0	2,005
Prom	0	511	510	0	1
Publications	35	0	0	0	35
Student Assistance/Supply	292	284	617	156	115
Teachers' Courtesy Fund	63	142	134	(71)	0
Yearbook	<u>953</u>	<u>1,970</u>	<u>2,564</u>	<u>0</u>	<u>359</u>
Total	<u>\$4,037</u>	<u>\$10,802</u>	<u>\$11,278</u>	<u>\$(197)</u>	<u>\$3,364</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$10,968	\$7,774	\$18,742	\$19,433
Savings-C/D	<u>744</u>	<u>0</u>	<u>744</u>	<u>724</u>
Total Assets	<u>\$11,712</u>	<u>\$7,774</u>	<u>\$19,486</u>	<u>\$20,157</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	11,712	0	11,712	12,255
Fund Balance, Restricted	<u>0</u>	<u>7,774</u>	<u>7,774</u>	<u>7,902</u>
Total Liabilities & Fund Balance	<u>\$11,712</u>	<u>\$7,774</u>	<u>\$19,486</u>	<u>\$20,157</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 2,873	\$ 0	\$ 2,873	\$ 318
Concession Sales	21,296	0	21,296	19,593
School Pictures	1,345	0	1,345	7,626
Yearbook Sales	0	0	0	1,324
Carnival Income	0	0	0	1,491
Field Trips	2,137	0	2,137	1,393
Interest Income	21	0	21	20
Athletics	0	4,682	4,682	6,534
4-H Club (4-6)	0	1,760	1,760	1,755
Cheerleaders	0	2,369	2,369	6,598
Graduation	0	1,586	1,586	2,122
Library	0	3,544	3,544	3,434
Peer Helpers/Facilitators	0	65	65	0
Student Assistance/Supply	0	12	12	43
Student Council/SGO	0	0	0	762
Teachers' Courtesy Fund	0	305	305	415
Teacher/Classroom Supplies	0	3,591	3,591	1,989
Donations/Miscellaneous	<u>12,868</u>	<u>0</u>	<u>12,868</u>	<u>13,429</u>
 Total Revenues	 <u>\$40,540</u>	 <u>\$17,914</u>	 <u>\$58,454</u>	 <u>\$68,846</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$20,929	\$ 0	\$20,929	\$ 8,837
Concession Purchases	11,609	0	11,609	12,822
School Picture Costs	24	0	24	4,847
Yearbook Costs	0	0	0	1,213
Carnival Costs	0	0	0	379
Field Trips	1,880	0	1,880	1,125
Athletics	0	4,433	4,433	7,589
4-H Club (4-6)	0	1,225	1,225	1,634
BETA Club	0	77	77	0
Band	0	0	0	207
Cheerleaders	0	2,445	2,445	6,653
Graduation	0	1,252	1,252	1,929
Library	0	3,049	3,049	3,855
Peer Helpers/Facilitators	0	0	0	151
Student Assistance/Supply	0	12	12	0
Student Council/SGO	0	0	0	749
Teachers' Courtesy Fund	0	128	128	751
Teacher/Classroom Supplies	0	2,853	2,853	1,472
Miscellaneous	<u>9,209</u>	<u>0</u>	<u>9,209</u>	<u>13,613</u>
 Total Expenditures	 <u>\$43,651</u>	 <u>\$15,474</u>	 <u>\$59,125</u>	 <u>\$67,826</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (3,111)	\$ 2,440	\$ (671)	\$ 1,020
Other Financing Sources (Uses):				
Transfers In	2,568	0	2,568	393
Transfer Out	<u>0</u>	<u>2,568</u>	<u>2,568</u>	<u>393</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (543)	\$ (128)	\$ (671)	\$ 1,020
Fund Balance at Beginning of Year	<u>12,255</u>	<u>7,902</u>	<u>20,157</u>	<u>19,137</u>
Fund Balance at End of Year	<u>\$11,712</u>	<u>\$ 7,774</u>	<u>\$19,486</u>	<u>\$20,157</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

	Fund Balance <u>6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers In/(Out)	Fund Balance <u>6-30-99</u>
Athletics	\$2,320	\$ 4,682	\$ 4,433	\$ 0	\$2,569
4-H Club (4-6)	614	1,760	1,225	0	1,149
BETA Club	156	0	77	0	79
Cheerleaders	190	2,369	2,445	0	114
Graduation	1,685	1,586	1,252	(1,684)	335
Library	866	3,544	3,049	0	1,361
Peer Helpers/Facilitators	0	65	0	0	65
Student Assistance/Supply	104	12	12	(104)	0
Student Council/SGO	267	0	0	(267)	0
Teachers' Courtesy Fund	53	305	128	0	230
Teacher/Classroom Supplies	323	3,591	2,853	(323)	738
Yearbook	190	0	0	(190)	0
Miscellaneous	<u>1,134</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,134</u>
Total	<u>\$7,902</u>	<u>\$17,914</u>	<u>\$15,474</u>	<u>\$(2,568)</u>	<u>\$7,774</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$4,903	\$7,856	\$12,759	\$13,010
Savings-C/D	<u>3,500</u>	<u>378</u>	<u>3,878</u>	<u>3,500</u>
Total Assets	<u>\$8,403</u>	<u>\$8,234</u>	<u>\$16,637</u>	<u>\$16,510</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	8,403	0	8,403	10,242
Fund Balance, Restricted	<u>0</u>	<u>8,234</u>	<u>8,234</u>	<u>6,268</u>
Total Liabilities & Fund Balance	<u>\$8,403</u>	<u>\$8,234</u>	<u>\$16,637</u>	<u>\$16,510</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Educational Materials	\$ 1,259	\$ 0	\$ 1,259	\$ 922
Concession Sales	221	0	221	250
School Pictures	2,595	0	2,595	2,446
Gumbo Supper	1,846	0	1,846	1,685
Book Fair	2,442	0	2,442	2,274
Yearbook Sales	1,650	0	1,650	1,590
Field Trips	3,058	0	3,058	3,491
Interest Income	397	188	585	434
Library	0	140	140	241
PTSO/PTO/Parent Assoc.	0	10,230	10,230	12,279
Teachers' Courtesy Fund	0	445	445	330
Donations/Miscellaneous	<u>2,897</u>	<u>0</u>	<u>2,897</u>	<u>6,099</u>
 Total Revenues	 <u>\$16,365</u>	 <u>\$11,003</u>	 <u>\$27,368</u>	 <u>\$32,041</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 1,580	\$ 0	\$ 1,580	\$ 1,046
Educ. Supplies/Materials	4,272	0	4,272	3,698
Telephone	830	0	830	730
School Picture Costs	119	0	119	0
Gumbo Supper Costs	484	0	484	528
Book Fair Costs	1,860	0	1,860	1,642
Yearbook Costs	1,641	0	1,641	1,504
Field Trips	3,131	0	3,131	4,166
Repairs & Maintenance	2,232	0	2,232	2,256
Library	0	46	46	108
PTSO/PTO/Parent Assoc.	0	8,657	8,657	15,083
Teachers' Courtesy Fund	0	334	334	515
Miscellaneous	<u>2,055</u>	<u>0</u>	<u>2,055</u>	<u>3,930</u>
Total Expenditures	<u>\$18,204</u>	<u>\$9,037</u>	<u>\$27,241</u>	<u>\$35,206</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (1,839)	\$1,966	\$ 127	\$ (3,165)
Other Financing Sources (Uses):				
Transfers In	0	0	0	2,526
Transfer Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,526</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,839)	\$1,966	\$ 127	\$ (3,165)
Fund Balance at Beginning of Year	<u>10,242</u>	<u>6,268</u>	<u>16,510</u>	<u>19,675</u>
Fund Balance at End of Year	<u>\$ 8,403</u>	<u>\$8,234</u>	<u>\$16,637</u>	<u>\$16,510</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
Library	\$ 133	\$ 140	\$ 46	\$0	\$ 227
PTSO/PTO/Parent Assoc.	2,239	10,230	8,657	0	3,812
Teachers' Courtesy Fund	206	445	334	0	317
Miscellaneous	<u>3,690</u>	<u>188</u>	<u>0</u>	<u>0</u>	<u>3,878</u>
Total	<u>\$6,268</u>	<u>\$11,003</u>	<u>\$9,037</u>	<u>\$0</u>	<u>\$8,234</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$2,814</u>	<u>\$2,109</u>	<u>\$4,923</u>	<u>\$4,079</u>
Total Assets	<u>\$2,814</u>	<u>\$2,109</u>	<u>\$4,923</u>	<u>\$4,079</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	2,814	0	2,814	2,202
Fund Balance, Restricted	<u>0</u>	<u>2,109</u>	<u>2,109</u>	<u>1,877</u>
Total Liabilities & Fund Balance	<u>\$2,814</u>	<u>\$2,109</u>	<u>\$4,923</u>	<u>\$4,079</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 4,896	\$ 0	\$ 4,896	\$ 1,897
Educational Materials	5,284	0	5,284	5,050
Concessions Sales	4,140	0	4,140	4,545
School Pictures	1,217	0	1,217	1,249
Athletics, other	1,821	0	1,821	1,937
Yearbook Sales	1,757	0	1,757	1,932
Field Trips	0	0	0	1,194
4-H Club (4-6)	0	192	192	428
BETA Club	0	352	352	1,067
Cheerleaders	0	195	195	955
Math Club	0	0	0	134
YACA	0	1,436	1,436	1,572
Donations/Miscellaneous	<u>4,728</u>	<u>986</u>	<u>5,714</u>	<u>3,336</u>
 Total Revenues	 <u>\$23,843</u>	 <u>\$3,161</u>	 <u>\$27,004</u>	 <u>\$25,296</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 9,388	\$ 0	\$ 9,388	\$ 5,413
Educ. Supplies/Materials	5,436	0	5,436	5,044
Concession Purchases	2,305	0	2,305	2,798
Athletics, other	1,067	0	1,067	1,500
Yearbook Costs	2,052	0	2,052	1,965
Field Trips	0	0	0	355
Repairs & Maintenance	0	0	0	207
4-H (4-6)	0	135	135	410
BETA Club	0	731	731	930
Cheerleaders	0	218	218	766
YACA	0	859	859	1,489
Miscellaneous	<u>2,983</u>	<u>986</u>	<u>3,969</u>	<u>3,182</u>
 Total Expenditures	 <u>\$23,231</u>	 <u>\$2,929</u>	 <u>\$26,160</u>	 <u>\$24,059</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>\$ 612</u>	 <u>\$ 232</u>	 <u>\$ 844</u>	 <u>\$ 1,237</u>
 Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	 <u>\$ 612</u>	 <u>\$ 232</u>	 <u>\$ 844</u>	 <u>\$ 1,237</u>
 Fund Balance at Beginning of Year	 <u>2,202</u>	 <u>1,877</u>	 <u>4,079</u>	 <u>2,842</u>
 Fund Balance at End of Year	 <u>\$ 2,814</u>	 <u>\$2,109</u>	 <u>\$ 4,923</u>	 <u>\$ 4,079</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$312	\$ 192	\$ 135	\$0	\$ 369
BETA Club	758	352	731	0	379
Cheerleaders	141	195	218	0	118
Math Club	242	0	0	0	242
YACA	324	1,436	859	0	901
Miscellaneous	<u>100</u>	<u>986</u>	<u>986</u>	<u>0</u>	<u>100</u>
Total	<u>\$1,877</u>	<u>\$3,161</u>	<u>\$2,929</u>	<u>\$0</u>	<u>\$2,109</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$10,783</u>	<u>\$2,372</u>	<u>\$13,155</u>	<u>\$29,036</u>
Total Assets	<u>\$10,783</u>	<u>\$2,372</u>	<u>\$13,155</u>	<u>\$29,036</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	10,783	0	10,783	21,523
Fund Balance, Restricted	<u>0</u>	<u>2,372</u>	<u>2,372</u>	<u>7,513</u>
Total Liabilities & Fund Balance	<u>\$10,783</u>	<u>\$2,372</u>	<u>\$13,155</u>	<u>\$29,036</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$10,415	\$ 0	\$10,415	\$ 8,646
Educational Materials	4,884	0	4,884	4,805
School Pictures	3,562	0	3,562	4,028
Spirit Shirt Sales	1,113	0	1,113	1,201
Yearbook Sales	3,599	0	3,599	3,495
Interest Income	876	0	876	936
4-H Club (4-6)	0	307	307	384
Gifted & Talented	0	6,716	6,716	8,555
Library	4,735	0	4,735	5,169
Peer Helpers/Facilitators	0	192	192	172
PTSO/PTO/Parent Assoc.	0	14,107	14,107	13,134
Teachers' Courtesy Fund	<u>0</u>	<u>250</u>	<u>250</u>	<u>245</u>
Total Revenues	<u>\$29,184</u>	<u>\$21,572</u>	<u>\$50,756</u>	<u>\$50,770</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 10,106	\$ 0	\$ 10,106	\$ 8,558
Educ. Supplies/Materials	24,722	0	24,722	9,412
School Picture Costs	13	0	13	43
Spirit Shirt Costs	991	0	991	1,098
Yearbook Costs	0	0	0	3,217
4-H Club (4-6)	0	306	306	390
Gifted & Talented	0	6,713	6,713	8,525
Library	4,092	0	4,092	6,569
Peer Helpers/Facilitators	0	160	160	169
PTSO/PTO/Parent Assoc.	0	19,281	19,281	13,062
Teachers' Courtesy Fund	<u>0</u>	<u>253</u>	<u>253</u>	<u>230</u>
 Total Expenditures	 <u>\$ 39,924</u>	 <u>\$26,713</u>	 <u>\$ 66,637</u>	 <u>\$51,273</u>
 Excess (Deficiency) of Revenues over Expenditures	 <u>\$(10,740)</u>	 <u>\$(5,141)</u>	 <u>\$(15,881)</u>	 <u>\$(503)</u>
 Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	 <u>\$(10,740)</u>	 <u>\$(5,141)</u>	 <u>\$(15,881)</u>	 <u>\$(503)</u>
 Fund Balance at Beginning of Year	 <u>21,523</u>	 <u>7,513</u>	 <u>29,036</u>	 <u>29,539</u>
 Fund Balance at End of Year	 <u>\$ 10,783</u>	 <u>\$ 2,372</u>	 <u>\$ 13,155</u>	 <u>\$29,036</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$ 46	\$ 307	\$ 306	\$0	\$ 47
Gifted & Talented	83	6,716	6,713	0	86
Peer Helpers/Facilitators	94	192	160	0	126
PTSO/PTO/Parent Assoc.	7,074	14,107	19,281	0	1,900
Teachers' Courtesy Fund	<u>216</u>	<u>250</u>	<u>253</u>	<u>0</u>	<u>213</u>
Total	<u>\$7,513</u>	<u>\$21,572</u>	<u>\$25,713</u>	<u>\$0</u>	<u>\$2,372</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	\$(622)	\$3,091	\$2,469	\$7,037
Total Assets	\$(622)	\$3,091	\$2,469	\$7,037
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	(622)	0	(622)	4,997
Fund Balance, Restricted	<u>0</u>	<u>3,091</u>	<u>3,091</u>	<u>2,040</u>
Total Liabilities & Fund Balance	\$(622)	\$3,091	\$2,469	\$7,037

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Educational Materials	\$ 2,569	\$ 0	\$ 2,569	\$ 1,477
School Pictures	2,392	0	2,392	4,339
Gumbo Supper Costs	643	0	643	1,913
Book Fair	2,734	0	2,734	2,905
Field Trips	3,336	0	3,336	9,678
4-H Club (4-6)	0	140	140	72
Band	0	4,058	4,058	3,461
Drill Team	0	0	0	517
Library	1,148	0	1,148	1,331
Music Club	0	0	0	188
Orchestra	0	1,075	1,075	0
Peer Helpers/Facilitators	0	0	0	6
PTSO/PTO/Parent Assoc.	0	1,732	1,732	708
Student Council/SGO	0	0	0	159
Teachers' Courtesy Fund	0	3,748	3,748	3,828
Donations/Miscellaneous	<u>7,941</u>	<u>73</u>	<u>8,014</u>	<u>9,673</u>
 Total Revenues	 <u>\$20,763</u>	 <u>\$10,826</u>	 <u>\$31,589</u>	 <u>\$40,255</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 1,557	\$ 0	\$ 1,557	\$ 861
Educ. Supplies/Materials	2,517	0	2,517	1,763
Telephone	2,147	0	2,147	1,566
School Picture Costs	2,769	0	2,769	2,940
Gumbo Supper Costs	274	0	274	348
Book Fair Costs	2,270	0	2,270	2,411
Field Trips	3,694	0	3,694	10,113
Repairs & Maintenance	746	0	746	1,034
4-H Club (4-6)	0	146	146	8
Band	0	3,618	3,618	4,073
Drill Team	0	0	0	370
Library	3,006	0	3,006	1,643
Music Club	0	0	0	205
Orchestra	0	1,071	1,071	0
PTSO/PTO/Parent Assoc.	0	1,559	1,559	193
Student Council/SGO	0	71	71	84
Teachers' Courtesy Fund	0	3,237	3,237	3,044
Miscellaneous	<u>7,402</u>	<u>73</u>	<u>7,475</u>	<u>9,845</u>
Total Expenditures	<u>\$26,382</u>	<u>\$9,775</u>	<u>\$36,157</u>	<u>\$40,501</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (5,619)	\$1,051	\$ (4,568)	\$ (246)
Other Financing Sources (Uses):				
Transfers In	0	172	172	0
Transfers Out	<u>0</u>	<u>172</u>	<u>172</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (5,619)	\$1,051	\$ (4,568)	\$ 1,776
Fund Balance at Beginning of Year	<u>4,997</u>	<u>2,040</u>	<u>7,037</u>	<u>5,261</u>
Fund Balance at End of Year	\$ <u>(622)</u>	\$ <u>3,091</u>	\$ <u>2,469</u>	\$ <u>7,037</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$ 80	\$ 140	\$ 146	\$ 0	\$ 74
Band	(612)	4,058	3,618	172	0
Drill Team	147	0	0	(147)	0
Orchestra	0	1,075	1,071	0	4
Peer Helpers/Facilitators	6	0	0	0	6
PTSO/PTO/Parent Assoc.	745	1,732	1,559	0	918
Student Council/SGO	75	0	71	0	4
Teachers' Courtesy Fund	(622)	3,748	3,237	0	(111)
Yearbook	2,196	0	0	0	2,196
Miscellaneous	<u>25</u>	<u>73</u>	<u>73</u>	<u>(25)</u>	<u>0</u>
Total	<u>\$2,040</u>	<u>\$10,826</u>	<u>\$9,775</u>	<u>\$ 0</u>	<u>\$3,091</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$22,118</u>	<u>\$2,000</u>	<u>\$24,118</u>	<u>\$33,075</u>
Total Assets	<u>\$22,118</u>	<u>\$2,000</u>	<u>\$24,118</u>	<u>\$33,075</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	22,118	0	22,118	24,266
Fund Balance, Restricted	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>8,809</u>
Total Liabilities & Fund Balance	<u>\$22,118</u>	<u>\$2,000</u>	<u>\$24,118</u>	<u>\$33,075</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Educational Materials	\$ 3,308	\$ 0	\$ 3,308	\$ 1,923
Concession Sales	2,243	0	2,243	6,528
School Pictures	2,326	0	2,326	7,839
Spirit Shirt Sales	201	0	201	406
Student Store/Mdse. Sales	664	0	664	2,483
Yearbook Sales	1,658	0	1,658	0
Field Trips	4,298	0	4,298	2,820
Locker Fees	370	0	370	610
Interest Income	882	0	882	817
4-H Club (4-6)	0	749	749	582
Library	0	4,485	4,485	4,802
Orchestra	0	0	0	373
Peer Helpers/Facilitators	0	0	0	283
PTSO/PTO/Parent Assoc.	0	0	0	11,640
Teachers' Courtesy Fund	0	380	380	320
Donations/Miscellaneous	<u>10,279</u>	<u>43</u>	<u>10,322</u>	<u>583</u>
 Total Revenues	 <u>\$26,229</u>	 <u>\$5,657</u>	 <u>\$31,886</u>	 <u>\$42,009</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Educ. Supplies/Materials	\$ 6,961	\$ 0	\$ 6,961	\$ 5,963
Telephone	2,821	0	2,821	1,508
Concession Purchases	1,781	0	1,781	3,617
School Picture Costs	585	0	585	4,418
Student Store/Mdse. Costs	1,673	0	1,673	2,082
Yearbook Costs	1,600	0	1,600	0
Field Trips	4,298	0	4,298	2,207
Repairs & Maintenance	184	0	184	156
4-H Club (4-6)	0	754	754	541
Library	0	5,108	5,108	4,770
Orchestra	0	0	0	250
Peer Helpers/Facilitators	0	399	399	711
PTSO/PTO/Parent Assoc.	0	5,735	5,735	6,166
Teachers' Courtesy Fund	0	427	427	355
Miscellaneous	<u>8,474</u>	<u>43</u>	<u>8,517</u>	<u>974</u>
Total Expenditures	<u>\$28,377</u>	<u>\$12,466</u>	<u>\$40,843</u>	<u>\$33,718</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (2,148)</u>	<u>\$ (6,809)</u>	<u>\$ (8,957)</u>	<u>\$ 8,291</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>\$ (2,148)</u>	<u>\$ (6,809)</u>	<u>\$ (8,957)</u>	<u>\$ 8,291</u>
Fund Balance at Beginning of Year	<u>24,266</u>	<u>8,809</u>	<u>33,075</u>	<u>24,784</u>
Fund Balance at End of Year	<u>\$22,118</u>	<u>\$ 2,000</u>	<u>\$24,118</u>	<u>\$33,075</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
4-H Club (4-6)	\$ 230	\$ 749	\$ 754	\$0	\$ 225
Library	813	4,485	5,108	0	190
Orchestra	123	0	0	0	123
Peer Helpers/Facilitators	410	0	399	0	11
PTSO/PTO/Parent Assoc.	7,138	0	5,735	0	1,403
Teachers' Courtesy Fund	95	380	427	0	48
Miscellaneous	<u>0</u>	<u>43</u>	<u>43</u>	<u>0</u>	<u>0</u>
Total	<u>\$8,809</u>	<u>\$5,657</u>	<u>\$12,466</u>	<u>\$0</u>	<u>\$2,000</u>

The accompanying notes are an integral part of this statement.

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

**Combined Balance Sheet
June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$243</u>	<u>\$2,497</u>	<u>\$2,740</u>	<u>\$3,178</u>
Total Assets	<u>\$243</u>	<u>\$2,497</u>	<u>\$2,740</u>	<u>\$3,178</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	243	0	243	351
Fund Balance, Restricted	<u>0</u>	<u>2,497</u>	<u>2,497</u>	<u>2,827</u>
Total Liabilities & Fund Balance	<u>\$243</u>	<u>\$2,497</u>	<u>\$2,740</u>	<u>\$3,178</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Revenues, Expenditures and Changes in
Fund Balances for the Year Ended June 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
REVENUES:				
Concession Sales	\$ 339	\$ 0	\$ 339	\$ 866
School Pictures	225	0	225	473
Spirit Shirt Sales	96	0	96	44
Book Fair	1,063	0	1,063	691
Field Trips	0	0	0	166
School Board Reimb.	39	0	39	104
PTSO/PTO/Parent Assoc.	0	2,155	2,155	2,552
Student Assistance/Supply	0	455	455	460
Teachers' Courtesy Fund	0	262	262	263
Donations/Miscellaneous	<u>0</u>	<u>882</u>	<u>882</u>	<u>892</u>
Total Revenues	<u>\$1,762</u>	<u>\$3,754</u>	<u>\$5,516</u>	<u>\$6,511</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-98 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 319	\$ 0	\$ 319	\$ 742
Educ. Supplies/Materials	167	0	167	582
Concession Purchases	222	0	222	613
Book Fair	1,062	0	1,062	641
Repairs & Maintenance	99	0	99	133
PTSO/PTO/Parent Assoc.	0	2,337	2,337	2,372
Principals' Assoc.	0	308	308	130
Student Assistance/Supply	0	485	485	461
Teachers' Courtesy Fund	0	297	297	434
Miscellaneous	<u>1</u>	<u>657</u>	<u>658</u>	<u>670</u>
Total Expenditures	<u>\$1,870</u>	<u>\$4,084</u>	<u>\$5,954</u>	<u>\$6,778</u>
Excess (Deficiency) of Revenues over Expenditures	\$ <u>(108)</u>	\$ <u>(330)</u>	\$ <u>(438)</u>	\$ <u>(267)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (108)	\$ (330)	\$ (438)	\$ (267)
Fund Balance at Beginning of Year	<u>351</u>	<u>2,827</u>	<u>3,178</u>	<u>3,445</u>
Fund Balance at End of Year	<u>\$ 243</u>	<u>\$2,497</u>	<u>\$2,740</u>	<u>\$3,178</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Special Revenue Fund Balances for the
Year Ended June 30, 1999**

<u>Restricted Activity</u>	<u>Fund Balance 6-30-98</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Transfers In/(Out)</u>	<u>Fund Balance 6-30-99</u>
PTSO/PTO/Parent Assoc.	\$1,873	\$2,155	\$2,337	\$0	\$1,691
Principals' Assoc.	596	0	308	0	288
Student Assistance/Supply	101	455	485	0	71
Teachers' Courtesy Fund	35	262	297	0	0
Miscellaneous	<u>222</u>	<u>882</u>	<u>657</u>	<u>0</u>	<u>447</u>
Total	<u>\$2,827</u>	<u>\$3,754</u>	<u>\$4,084</u>	<u>\$0</u>	<u>\$2,497</u>

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL AND COMPLIANCE

Johnson, Thomas & Cunningham

Certified Public Accountants

Page 110
Exhibit T

Eddie G. Johnson, C.P.A. - A Professional Corporation (1968-1996)

Mark D. Thomas, C.P.A. - A Professional Corporation

Roger M. Cunningham, C.P.A. - A Professional Corporation

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AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Natchitoches Parish School Board
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Student Activity Funds, a component unit of the Natchitoches Parish School Board for the year ended June 30, 1999, and have issued our report thereon, dated November 3, 1999.

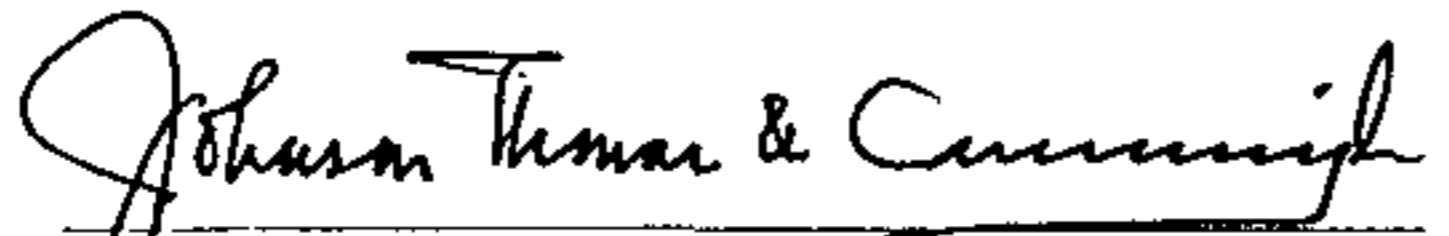
We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*.

Compliance

As part of obtaining reasonable assurance about whether the Natchitoches Parish School Board Student Activity Funds' general purpose financial statements are free of material misstatement, we performed tests of 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*. However, we noted certain immaterial instances of noncompliance that we have reported to the Natchitoches Parish School Board in a separate letter dated November 3, 1999.

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 general purpose 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to the School Board in a separate letter dated November 3, 1999.

This report is solely intended for the use of management, and should not be used for the use of management, and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Natchitoches Parish Student Activity Funds, is a matter of public record.


Johnson, Thomas & Cunningham, CPA's

November 3, 1999
Natchitoches, Louisiana

**NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
June 30, 1999**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Natchitoches Parish School Board Student Activity Funds, a component unit of the Natchitoches Parish School Board.
2. One reportable condition disclosed during the audit of the financial statements was reported in the Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. The condition reported was not a material weakness.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. A separate management letter, dated November 3, 1999, was issued.

B. FINDINGS - FINANCIAL SCHEDULES AUDIT

REPORTABLE CONDITIONS

99-1. SEPARATION OF DUTIES

Condition: Purchases were authorized and made without sufficient funds available.

Criteria: The expenditure of funds should only be approved when there are sufficient funds available.

Cause: Poor controls over purchasing procedures were caused by authorization of disbursements without verifying the availability of funds.

Effect: Certain restricted activities ended the year with deficit balances.

Recommendation: Procedures should be implemented and followed to ensure that all expenditures are authorized after determination of availability of funds.

Response: See response included as part of corrective action plan.



Natchitoches Parish School Board

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ELWANDA MURPHY
Superintendent

CECIL WALKER
President

RALPH WILSON
Vice-President

Page 113
Exhibit V

CORRECTIVE ACTION PLAN

November 4, 1999

Mr. Daniel G. Kyle
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Kyle:

The Natchitoches Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 1999:

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

1999-1 *Recommendation:* Procedures should be implemented and followed to ensure that all expenditures are authorized after determination of availability of funds.

Corrective Action Taken: Procedures have been implemented including the use of purchase orders. In addition, fund-raising efforts or cost-reduction efforts have either eliminated the deficits or substantially reduced the deficits.

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III: MANAGEMENT LETTER

1999-1 *Recommendation:* Implementation of Proper Purchasing Procedures.

Corrective Action Taken: See corrective action taken in Section I, above.

We have met with officials and employees responsible at each school. We discussed the importance of not only the elimination of the deficits, but also the need to ensure that no restricted funds spend more money than is available for each fund. Additionally, we have asked for, obtained and included as part of our plan, Natchitoches Central High School's plan of corrective action, with respect to its band activity.

If the Legislative Auditor has questions regarding this plan, please call John Vandersypen at 318-352-2358.

Sincerely yours,



Elwanda Murphy
Superintendent

**NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
June 30, 1999**

SUMMARY OF PRIOR YEAR'S FINDINGS

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

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

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III: MANAGEMENT LETTER

1998 - 1 Separate Accounting of Student Activity Funds and Purchasing Procedures.

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

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

Current Status: The three schools, Lakeview High School, Natchitoches Junior High and Parks Elementary, continue to be in violation. However, the deficits existing at June 30, 1999 are considerably lower than in the prior year and progress is being made. Natchitoches Central High School has developed deficits in two of its activities, however. See the Corrective Action Plan on page 111.

Johnson, Thomas & Cunningham

Certified Public Accountants

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November 3, 1999

Superintendent Elwanda Murphy
and the Members of the Natchitoches
Parish School Board
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 1999 and have issued our report dated November 3, 1999 as part of the general purpose financial statements of the Student Activity Funds of Natchitoches Parish.

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

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

Criteria #1 - Retention and Organization of Records - Records well organized and separated by fiscal year.

Properly implemented.

Criteria #2 - Retention of Accounting Records which Support the Audit Trail - Vouchers, receipts, and other related documents used properly.

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

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

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

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

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

Properly implemented.

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

Properly implemented.

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

Properly implemented.

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

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

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

Properly implemented.

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

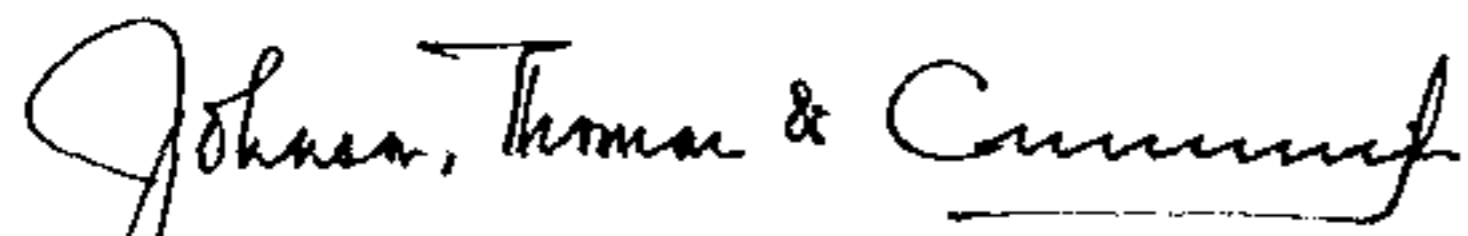
Lakeview High School - This school has one restricted fund with a deficit balance of \$3,654 and had maintained a deficit balance in its general fund for nine consecutive years until the current year-end surplus of \$1,200. After the 1995-'96 year, school administration developed a plan with the Board to have the general fund deficit eliminated within 4 years which the school achieved. However, all restricted fund deficits were also required to be eliminated within one year in accordance with that agreement.

**Natchitoches Central
High School-**

The high school has two restricted funds with deficit balances, Athletics (\$5,696) and Band (\$12,514).

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

Sincerely,


Johnson, Thomas & Cunningham, CPA's