

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combing Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	ELEMENTARY AND SECONDARY				
	TITLE 1	MIGRANT	TITLE VI	EISENHOWER PROFESSIONAL DEVELOPMENT	EVEN START
<u>REVENUES</u>					
Local sources:					
Interest earnings	\$9,609	\$1,345			
Miscellaneous					
State sources:					
Unrestricted grants-in-aid					
Restricted grants-in-aid					
Federal sources:					
Unrestricted grants-in-aid - direct	16,526	1,960	\$895	\$767	
Unrestricted - indirect cost recoveries	2,392,042	151,950	47,683	33,092	\$164,160
Restricted grants-in-aid - subgrants	<u>2,418,177</u>	<u>155,255</u>	<u>48,578</u>	<u>33,859</u>	<u>154,150</u>
Total revenues					
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular programs		127			
Special programs	1,842,395	59,745	45,692	572	
Adult and continuing education programs					
Vocational education programs					
Other					162,471
Support services:					
Pupil support services	233,241				
Instructional staff services	171,648	26,636	1,972	32,520	712
General administration	847	113	19	15	71
School administration	1,808	134			
Business services	12,441	64,969			5
Plant services	66,109	299			901
Student transportation services					
Central services	144				
Non-Instructional Services:					
Food service operations					
Community service operations					
Facilities acquisition and construction	32,362				
Total expenditures	<u>2,360,995</u>	<u>152,023</u>	<u>47,683</u>	<u>33,107</u>	<u>164,160</u>

(Continued)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combining Balance Sheet, June 30, 1996

	PREVENTIVE HEALTH	CHILD CARE	JUVENILE JUSTICE	GOALS 2000	TOTAL FEDERAL GRANT FUNDS
<u>ASSETS</u>					
Cash and equivalents	\$64,428				\$456,606
Receivables		\$12,273	\$22,495	\$48,977	376,186
	<u>\$64,428</u>	<u>\$12,273</u>	<u>\$22,495</u>	<u>\$48,977</u>	<u>\$832,792</u>
TOTAL ASSETS					
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts, salaries, and other payables	\$10,797	\$6,462	\$9,720	\$21,908	\$362,241
Interfund payable		5,811	12,775	27,069	298,644
Total Liabilities	<u>10,797</u>	<u>12,273</u>	<u>22,495</u>	<u>48,977</u>	<u>660,885</u>
Fund Equity - fund balances - unreserved - undesignated	<u>53,631</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>171,907</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$64,428</u>	<u>\$12,273</u>	<u>\$22,495</u>	<u>\$48,977</u>	<u>\$832,792</u>

(Concluded)

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1996

**SPECIAL REVENUE FUNDS**

**FEDERAL GRANT FUNDS**

**ELEMENTARY AND SECONDARY  
EDUCATION ACT FUNDS**

Title I - Grants to Local Educational Agencies (CFDA No. 84.010) - is a federally financed program whose objective is to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency, improve achievement in basic and more advanced skills, and progress to the same high standards as other children.

Title I - Migrant Education - Basic State Grant Program (CFDA No. 84.011) - is a federally financed program whose objective is to assist States to ensure that migratory children have the opportunity to meet the same challenging State content and performance standards that all children are expected to meet. The Natchitoches Parish School Board serves as the Local Operating Agency (LOA) under the Louisiana State Plan.

Title VI - Innovative Education Program Strategies (CFDA No. 84.298) - is a federally financed program whose objective is to assist State and local educational agencies in improving elementary and secondary education.

Eisenhower Professional Development - State Grants (CFDA No. 84.281) - is a federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development. To challenge State content standards in core academic subjects.

Even Start - State Educational Agencies (CFDA No. 84.213) - is a federally financed program whose objective is to provide family-centered education projects to help parents become full partners in the education of their children, to assist children in reaching their full potential as learners, and to provide literacy training for their parents.

Challenge Grants for Technology in Education - Local Innovation (CFDA No. 84.303) - is a federally financed program whose objective is to support the development, interconnection, implementation, improvement, and maintenance of an effective educational technology infrastructure.

Impact Aid (CFDA No. 84.041) - is a federally financed program whose objective is to provide assistance to the local educational agencies (LEA's) where enrollments or availability of revenue are adversely affected by Federal activities.

<u>EDUCATION ACT</u>							
<u>CHALLENGE GRANTS</u>	<u>IMPACT AID</u>	<u>VOCATIONAL EDUCATION</u>	<u>DRUG-FREE</u>	<u>SPECIAL EDUCATION</u>	<u>FAMILY PRESERVATION</u>	<u>ADULT EDUCATION</u>	<u>JOB OPPORTUNITIES</u>
	\$97,930	\$4,222	\$9,531	\$17,498 2,846	\$3,234	\$9,908	\$166 11,594
<u>\$82,572</u>							
<u>\$82,572</u>	<u>\$97,930</u>	<u>\$4,222</u>	<u>\$9,531</u>	<u>\$20,344</u>	<u>\$3,234</u>	<u>\$9,908</u>	<u>\$11,760</u>
\$18,865 63,707 <u>82,572</u>	<u>NONE</u>	<u>\$4,222</u> <u>4,222</u>	<u>\$4,958</u> <u>4,573</u> <u>9,531</u>	<u>\$10,868</u> <u>4,812</u> <u>15,680</u>	<u>\$3,234</u> <u>3,234</u>	<u>\$9,908</u> <u>9,908</u>	<u>\$2,703</u> <u>9,057</u> <u>11,760</u>
<u>NONE</u>	<u>\$97,930</u>	<u>NONE</u>	<u>NONE</u>	<u>4,664</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>\$82,572</u>	<u>\$97,930</u>	<u>\$4,222</u>	<u>\$9,531</u>	<u>\$20,344</u>	<u>\$3,234</u>	<u>\$9,908</u>	<u>\$11,760</u>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
(Continued)

**VOCATIONAL EDUCATION** -- Basic Grants to States (CFDA No. 84.048) - is a federally financed program whose objective is to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**SAFE AND DRUG-FREE SCHOOLS** -- State Grants (CFDA No. 84.186) - is a federally financed program whose objective is to establish State and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

**SPECIAL EDUCATION** -- Children with Disabilities (CFDA No. 84.009), Grants to States (CFDA No. 84.027), and Preschool Grants (CFDA No. 84.173) - are federally financed programs whose objectives include providing assistance to States as a means of providing a free appropriate public education to all children with disabilities.

**FAMILY PRESERVATION AND SUPPORT SERVICES** -- (CFDA No. 93.556) - is a federally financed program whose objective is to fund community-based family support services that promote the well-being of children and families by enhancing family functioning and child development.

**ADULT EDUCATION** -- State Grant Program (CFDA No. 84.002) - is a federally financed program whose objective is to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

**JOB OPPORTUNITIES** -- Basic Skills Training (CFDA No. 93.561) - is a federally financed program whose objective is to assure that needy families with children obtain the education, training, and employment that will help them avoid long-term welfare dependency.

**PREVENTIVE HEALTH** -- Health Services Block Grant (CFDA No. 93.991) - is a federally financed program whose objective is to provide States with the resources to improve the health status of the population of each grantee.

**CHILD CARE AND DEVELOPMENT** -- Block Grant (CFDA No. 93.575) - is a federally financed program whose objective is to make grants available to assist low-income families with child care services.

**JUVENILE JUSTICE** -- Delinquency Prevention (CFDA No. 16.546) - is a federally financed program whose objective is to assist in the development of juvenile corrective programs that strengthen and maintain the family unit.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 1996

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
<u>ASSETS</u>					
Cash and equivalents	\$456,606	\$23,021	\$342,307	\$552,506	\$1,374,440
Investments				477,978	477,978
Receivables	376,186	41,999	12		418,197
Interfund receivable			2,099		2,099
Inventory				74,379	74,379
	<u>832,792</u>	<u>65,020</u>	<u>344,418</u>	<u>1,104,863</u>	<u>2,347,093</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts, salaries, and other payables	\$362,241	\$30,368	\$1,227	\$168,803	\$562,640
Interfund payable	298,644	34,284	8,469		341,397
Total Liabilities	<u>660,885</u>	<u>64,652</u>	<u>9,696</u>	<u>168,803</u>	<u>904,036</u>
Fund Equity - fund balance - unreserved/undesignated	<u>171,907</u>	<u>368</u>	<u>334,722</u>	<u>936,060</u>	<u>1,443,057</u>
	<u>832,792</u>	<u>65,020</u>	<u>344,418</u>	<u>1,104,863</u>	<u>2,347,093</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>832,792</u>	<u>65,020</u>	<u>344,418</u>	<u>1,104,863</u>	<u>2,347,093</u>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$132,372	(\$34)	\$117,858	(\$11,287)	\$238,909
<u>OTHER FINANCING SOURCES (Uses)</u>					
Operating transfers in					
Operating transfers out	<u>(76,403)</u>		<u>(5,000)</u>		<u>(81,403)</u>
Total other financing sources (uses)	<u>(76,403)</u>	<u>NONE</u>	<u>(5,000)</u>	<u>NONE</u>	<u>(81,403)</u>
<u>EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	55,970	(34)	112,858	(11,287)	157,506
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	115,938	402	221,865	950,095	1,288,300
Residual equity transfer				<u>(2,748)</u>	<u>(2,748)</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$171,907</u>	<u>\$368</u>	<u>\$334,722</u>	<u>\$936,060</u>	<u>\$1,443,057</u>

(Concluded)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
<b>REVENUES</b>					
Local sources:					
Ad valorem taxes			\$528,740		\$528,740
Tuition			8,211		8,211
Rentals, leases, and royalties			16,919	\$47,347	84,056
Interest earnings	\$18,292	\$1,498		327,385	327,385
Food services			56	6,104	9,208
Miscellaneous	2,879	169			
State sources:					
Unrestricted grants-in-aid	150		39,264	496,749	536,163
Restricted grants-in-aid	75	330,768			330,843
Federal sources:					
Unrestricted grants-in-aid - direct	57,983				57,983
Unrestricted - indirect cost recoveries	41,602				41,602
Restricted grants-in-aid - subgrants	4,169,927			1,910,380	6,080,307
Total revenues	<u>4,290,908</u>	<u>332,435</u>	<u>593,190</u>	<u>2,787,965</u>	<u>8,004,498</u>
<b>EXPENDITURES</b>					
Current:					
Instruction:					
Regular programs	127	41	30,415		30,583
Special programs	2,193,884	97,717	23		2,291,624
Vocational programs	103,377		2,426		105,803
Adult and continuing education programs	108,932	58,716			167,648
Other programs	264,374	99,471	44,039	1,238	409,122
Support services:					
Pupil support services	501,479	6,445			507,924
Instructional staff services	791,856	51,828	1,307		844,991
General administration	2,161	185	21,777	30	24,153
School administration	5,623		586		6,209
Business services	80,073	96	436	70	80,675
Plant services	72,988		324,985	293	398,266
Student transportation services	889	16,837	230		17,956
Central services	144		201		345
Non-Instructional Services:					
Food service operations	267	1,133	2,068	2,797,621	2,801,089
Community service operations					
Facilities acquisition and construction service	32,362		46,840		79,202
Total expenditures	<u>4,158,536</u>	<u>332,469</u>	<u>475,333</u>	<u>2,799,252</u>	<u>7,765,589</u>

(Continued)

**NATCHITOCHE PARISH SCHOOL BOARD  
SUPPLEMENTAL INFORMATION SCHEDULES  
(Continued)**

**GOALS 2000** -- State and Local Education Systemic Improvement (84.276) - is a federally financed program whose objective is to provide grants to State Education Agencies (SEA's) as a means of supporting the development and implementation of a comprehensive reform plan at the State, local, and school levels to improve teaching and learning of all students.

**STATE GRANT FUNDS**

**ADULT EDUCATION** -- is a state financed program whose objective is to provide classes to individuals who are not high school graduates. Instruction is given until the student passes the GED test, which is equivalent to receiving a high school diploma.

**SPECIAL EDUCATION** -- is a state financed program whose objective is to provide additional education to children with exceptionalities and other special educational requirements.

**QUALITY EDUCATION SUPPORT** -- is a state financed program whose objective is to enhance the educational opportunities of all children by eliminating one or more educational problems.

**SPECIAL PROJECT TO UPGRADE READING** -- is a state financed program whose objective is to provide programs for facilitating reading improvement throughout the state.

**SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS**

**MAINTENANCE FUNDS** -- account for the proceeds of ad valorem taxes levied for maintaining and improving schools within each school district.

**OTHER FUNDS**

**MARTHAVILLE LOCKER PLANT** -- provides vocational instruction in meat processing for high school students. The program is funded through a state grant and by the fees charged to individuals who use the facilities and services rendered by the plant. The fund was closed during the year ended June 30, 1996.

**SCHOOL LUNCH** -- accounts for the School Food Service Program, the purpose of which is to provide nourishing meals for all students in all grades. The fund is supplemented by both federal and state funds that are based on reimbursement and participation, and from payments by participants of the program.

**READING IS FUNDAMENTAL** -- provides assistance to improve the reading ability of children. The program is funded through contributions from interested individuals.

## NATCHITOCHEs PARISH SCHOOL BOARD

Natchitoches, Louisiana

## GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS

Combining Balance Sheet, June 30, 1996  
June 30, 1996

	CONSOLIDATED SCHOOL DISTRICTS					TOTAL
	SCHOOL DISTRICT NO. 6	SCHOOL DISTRICT NO. 7	SCHOOL DISTRICT NO. 8	SCHOOL DISTRICT NO. 10	SCHOOL DISTRICT NO. 9	
<b>ASSETS</b>						
Cash and equivalents	\$9,458		\$39,585	\$17,141	\$276,123	\$342,307
Receivables					12	12
Interfund receivables		\$2,099				2,099
<b>TOTAL ASSETS</b>	<b>\$9,458</b>	<b>\$2,099</b>	<b>\$39,585</b>	<b>\$17,141</b>	<b>\$276,135</b>	<b>\$344,418</b>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Accounts, salaries, and other payables		\$166		\$822	\$239	\$1,227
Interfund payables	\$5,000	3,469				8,469
<b>Total Liabilities</b>	<b>5,000</b>	<b>3,635</b>	<b>NONE</b>	<b>822</b>	<b>239</b>	<b>9,696</b>
Fund Equity - fund balances (deficit)- unreserved - undesignated	4,458	(1,536)	\$39,585	16,319	275,896	334,722
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$9,458</b>	<b>\$2,099</b>	<b>\$39,585</b>	<b>\$17,141</b>	<b>\$276,135</b>	<b>\$344,418</b>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts are, (until paid or made available to the employees or other beneficiary) solely the property and rights of the government (without being restricted to the provisions of benefits under the plan), subject only to the claims of the general creditors of the school board. Participant's rights under the plan are equal to those of general creditors of the school board in an amount equal to the fair market value of the deferred account of each participant.

It is the opinion of the school board's legal counsel that the school board has no liability for losses under the plan but does have the duty of care that would be required of an ordinary prudent investor. The school board believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, Louisiana**

**COMBINING SCHEDULES - GOVERNMENTAL FUND TYPE -  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1996**

<u>EDUCATION ACT</u>							
<u>CHALLENGE GRANTS</u>	<u>IMPACT AID</u>	<u>VOCATIONAL EDUCATION</u>	<u>DRUG-FREE</u>	<u>SPECIAL EDUCATION</u>	<u>FAMILY PRESERVATION</u>	<u>ADULT EDUCATION</u>	<u>JOB OPPORTUNITIES</u>
	\$2,608		\$2,850	\$785 29			
				150 75			
\$10,363	57,983	\$153	1,615	5,231		\$1,818	\$750
473,040		109,950	71,883	331,843	\$11,320	78,571	55,702
<u>483,403</u>	<u>60,591</u>	<u>110,103</u>	<u>76,348</u>	<u>338,113</u>	<u>11,320</u>	<u>80,389</u>	<u>56,452</u>
		6,558		148,111		78,346	30,586
		103,377			180		
471,443			73,798	105,892	10,579		14,196
139	6		22	74,526	555		5,413
492			291	859		225	20
71		15	622	2,462			987
895				699	6		4,500
				220			
				889			
				267			
<u>473,040</u>	<u>6</u>	<u>109,950</u>	<u>74,733</u>	<u>333,925</u>	<u>11,320</u>	<u>78,571</u>	<u>55,702</u>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combining Balance Sheet, June 30, 1996

	ELEMENTARY AND SECONDARY				
	TITLE 1	MIGRANT	TITLE VI	EISENHOWER PROFESSIONAL DEVELOPMENT	EVEN START
<u>ASSETS</u>					
Cash and equivalents	\$252,214	\$10,903	\$3,413	\$146	
Receivables	140,157	1,332	340	14,264	\$22,349
TOTAL ASSETS	<u>\$392,371</u>	<u>\$12,235</u>	<u>\$3,753</u>	<u>\$14,410</u>	<u>\$22,349</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts, salaries, and other payables	\$246,899	\$6,766	\$2,904	\$573	\$8,910
Interfund payable	133,547	1,858	849	13,691	13,439
Total Liabilities	380,446	8,624	3,753	14,264	22,349
Fund Equity - fund balances - unreserved - undesignated	11,925	3,611	NONE	146	NONE
TOTAL LIABILITIES AND FUND EQUITY	<u>\$392,371</u>	<u>\$12,235</u>	<u>\$3,753</u>	<u>\$14,410</u>	<u>\$22,349</u>

(Continued)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	ELEMENTARY AND SECONDARY				
	TITLE 1	MIGRANT	TITLE VI	EISENHOWER PROFESSIONAL DEVELOPMENT	EVEN START
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	\$57,182	\$3,232	\$895	\$752	NONE
<u>OTHER FINANCING SOURCES (Uses)</u>					
Operating transfers in					
Operating transfers out	(51,327)	(1,960)	(895)	(767)	
Total other financing sources (uses)	<u>(51,327)</u>	<u>(1,960)</u>	<u>(895)</u>	<u>(767)</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	5,855	1,272	NONE	(15)	NONE
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>6,070</u>	<u>2,339</u>	<u>NONE</u>	<u>161</u>	<u>NONE</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$11,925</u>	<u>\$3,611</u>	<u>NONE</u>	<u>\$146</u>	<u>NONE</u>

(Continued)

EDUCATION ACT

<u>CHALLENGE GRANTS</u>	<u>IMPACT AID</u>	<u>VOCATIONAL EDUCATION</u>	<u>DRUG-FREE</u>	<u>SPECIAL EDUCATION</u>	<u>FAMILY PRESERVATION</u>	<u>ADULT EDUCATION</u>	<u>JOB OPPORTUNITIES</u>
\$10,363	\$60,585	\$153	\$1,615	\$4,188	NONE	\$1,818	\$750
<u>(10,363)</u>	<u>NONE</u>	<u>(153)</u>	<u>(1,615)</u>	<u>(5,231)</u>	<u>NONE</u>	<u>(1,818)</u>	<u>(750)</u>
<u>(10,363)</u>	<u>NONE</u>	<u>(153)</u>	<u>(1,615)</u>	<u>(5,231)</u>	<u>NONE</u>	<u>(1,818)</u>	<u>(750)</u>
NONE	60,585	NONE	NONE	(1,043)	NONE	NONE	NONE
<u>NONE</u>	<u>37,345</u>	<u>NONE</u>	<u>NONE</u>	<u>5,707</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>NONE</u>	<u>\$97,930</u>	<u>NONE</u>	<u>NONE</u>	<u>\$4,664</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combing Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	PREVENTIVE HEALTH	CHILD CARE	JUVENILE JUSTICE	GOALS 2000	TOTAL FEDERAL GRANT FUNDS
<u>REVENUES</u>					
Local sources:					
Interest earnings	\$3,928	\$17			\$18,292
Miscellaneous					2,879
State sources:					
Unrestricted grants-in-aid					150
Restricted grants-in-aid					75
Federal sources:					
Unrestricted grants-in-aid - direct					57,983
Unrestricted - indirect cost recoveries		1,044		\$480	41,602
Restricted grants-in-aid - subgrants	78,510	46,513	\$65,062	58,606	4,169,927
Total revenues	<u>82,438</u>	<u>47,574</u>	<u>65,062</u>	<u>59,086</u>	<u>4,290,908</u>
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular programs					127
Special programs	44,330	46,481			2,193,884
Adult and continuing education programs					108,932
Vocational education programs					103,377
Other			48,729	52,994	264,374
Support services:					
Pupil support services	47,787		15,986		501,479
Instructional staff services	771		103	5,557	791,856
General administration	33	17			2,161
School administration	19		192		5,623
Business services	119	32	52	55	80,073
Plant services	64				72,988
Student transportation services					889
Central services					144
Non-Instructional Services:					
Food service operations					267
Community service operations					
Facilities acquisition and construction					32,362
Total expenditures	<u>93,123</u>	<u>46,530</u>	<u>65,062</u>	<u>58,606</u>	<u>4,158,536</u>

(Continued)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	<u>PREVENTIVE HEALTH</u>	<u>CHILD CARE</u>	<u>JUVENILE JUSTICE</u>	<u>GOALS 2000</u>	<u>TOTAL FEDERAL GRANT FUNDS</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	(\$10,685)	\$1,044	NONE	\$480	\$132,372
<u>OTHER FINANCING SOURCES (Uses)</u>					
Operating transfers in					
Operating transfers out		(1,044)		(480)	(76,403)
Total other financing sources (uses)	<u>NONE</u>	<u>(1,044)</u>	<u>NONE</u>	<u>(480)</u>	<u>(76,403)</u>
<u>EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	(10,685)	NONE	NONE	NONE	55,969
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>64,316</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>115,938</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$53,631</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>\$171,907</u>

(Concluded)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Balance Sheet  
 June 30, 1996

	<u>OT/PT SERVICES</u>	<u>EXTENDED SUMMER</u>	<u>EARLY CHILDHOOD</u>	<u>TOTAL SPECIAL EDUCATION</u>	<u>ADULT EDUCATION - ACT 274</u>
<u>ASSETS</u>					
Cash and equivalents	\$1,821	\$4,505	\$5,004	\$11,330	\$9,202
Receivables					
<b>TOTAL ASSETS</b>	<u>1,821</u>	<u>4,505</u>	<u>5,004</u>	<u>11,330</u>	<u>9,202</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts, salaries, and other payables	\$1,821	\$4,505	\$4,924	\$11,250	\$4,202
Interfund payable			80	80	5,000
Total Liabilities	<u>1,821</u>	<u>4,505</u>	<u>5,004</u>	<u>11,330</u>	<u>9,202</u>
Fund Equity - fund balance - unreserved/undesignated	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$1,821</u>	<u>\$4,505</u>	<u>\$5,004</u>	<u>\$11,330</u>	<u>\$9,202</u>

INCLUSION	ENHANCEMENT CLUSTER	TECHNOLOGY IN CLASSROOM	EXTENDED DAY	INNOVATIVE PROFESSIONAL DEVELOPMENT	TOTAL QUALITY EDUCATION SUPPORT	SPECIAL PROGRAM TO UPGRADE READING - PARISH	TOTAL STATE FUNDS
\$31	3,762	33,120	\$1,979 5,117	\$111	\$2,121 41,999	\$368	\$23,021 41,999
<u>\$31</u>	<u>\$3,762</u>	<u>\$33,120</u>	<u>\$7,096</u>	<u>\$111</u>	<u>\$44,120</u>	<u>\$368</u>	<u>\$65,020</u>
\$31	\$2,767 995	\$5,022 28,098	\$7,096	\$111	\$14,916 29,204		\$30,368 34,284
31	3,762	33,120	7,096	111	44,120	NONE	64,652
NONE	NONE	NONE	NONE	NONE	NONE	368	368
<u>\$31</u>	<u>\$3,762</u>	<u>\$33,120</u>	<u>\$7,096</u>	<u>NONE</u>	<u>\$44,120</u>	<u>\$368</u>	<u>\$65,020</u>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	<u>OT/PT</u>	<u>EXTENDED SUMMER</u>	<u>EARLY CHILDHOOD</u>	<u>TOTAL SPECIAL EDUCATION</u>	<u>ADULT EDUCATION</u>
<u>REVENUES</u>					
Local sources:					
Interest earnings			\$649	\$649	\$546
Other					
State sources - restricted grants-in-aid					
	\$14,600	\$55,928	42,749	113,277	74,459
Total revenues	<u>14,600</u>	<u>55,928</u>	<u>43,398</u>	<u>113,926</u>	<u>75,005</u>
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular programs					
Special programs	14,600	37,900	43,350	95,850	
Adult and continuing education programs					58,716
Other programs		4		4	
Support services:					
Student services					
Instructional staff support					16,228
General administration		54	16	70	61
Business services			32	32	
Student transportation services		16,837		16,837	
Food services		1,133		1,133	
Total expenditures	<u>14,600</u>	<u>55,928</u>	<u>43,398</u>	<u>113,926</u>	<u>75,005</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>					
	NONE	NONE	NONE	NONE	NONE
<u>FUND BALANCE AT BEGINNING OF YEAR</u>					
	NONE	NONE	NONE	NONE	NONE
<u>FUND BALANCE AT END OF YEAR</u>					
	NONE	NONE	NONE	NONE	NONE

(Continued)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	INNOVATIVE PROFESSIONAL DEVELOPMENT	DISTANCE LEARNING	TOTAL QUALITY EDUCATION SUPPORT	SPECIAL PROGRAM TO UPGRADE READING - PARISH	TOTAL
<u>REVENUES</u>					
Local sources:					
Interest earnings			\$34	\$269	\$1,498
Other			169		169
State sources - restricted grants-in-aid	<u>\$7,427</u>	<u>\$2,500</u>	<u>143,032</u>		<u>330,768</u>
Total revenues	<u>7,427</u>	<u>2,500</u>	<u>143,235</u>	<u>269</u>	<u>332,435</u>
<u>EXPENDITURES</u>					
Current:					
Instruction:					
Regular programs			41		41
Special programs			1,867		97,717
Adult and continuing education programs					58,716
Other programs		2,500	99,460	7	99,471
Support services:					
Student services			6,445		6,445
Instructional staff support	7,427		35,422	178	51,828
General administration				54	185
Business services				64	96
Student transportation services					16,837
Food services					1,133
Total expenditures	<u>7,427</u>	<u>2,500</u>	<u>143,235</u>	<u>303</u>	<u>332,469</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	NONE	NONE	NONE	(34)	(34)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	NONE	NONE	NONE	402	402
<u>FUND BALANCE AT END OF YEAR</u>	NONE	NONE	NONE	<u>\$368</u>	<u>\$368</u>

(Concluded)

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - SCHOOL DISTRICT MAINTENANCE FUNDS

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	CONSOLIDATED SCHOOL DISTRICT			
	NO. 6	NO. 7	NO. 8	NO. 10
<u>REVENUES</u>				
Local sources:				
Ad valorem taxes	\$26,222	\$140,430	\$15,221	\$26,398
Rentals, leases and royalties				8,211
Interest earnings	774	2,295	1,853	1,238
Miscellaneous				
State sources:				
Unrestricted grants-in-aid			2,715	
Total revenues	<u>26,996</u>	<u>142,725</u>	<u>19,789</u>	<u>35,847</u>
<u>EXPENDITURES</u>				
Current:				
Instruction:				
Regular programs		7,349		
Special programs				
Vocational programs		2,426		
Other		17,106		
Support services:				
Instructional staff support			1,307	
General administration	984	5,162	592	975
School administration		586		
Business services		18	5	
Plant services	23,768	102,412	17,962	42,618
Student transportation services		187		
Central services				
Non-instructional - food services		2,068		
Facilities acquisition and construction		32,080		
Total expenditures	<u>24,752</u>	<u>169,394</u>	<u>19,866</u>	<u>43,593</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	2,244	(26,669)	(77)	(7,746)
<u>OTHER FINANCING SOURCES (Uses)</u>				
Operating transfers out	(5,000)			
Total other financing sources (uses)	<u>(5,000)</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	(2,756)	(26,669)	(77)	(7,746)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	<u>7,214</u>	<u>25,133</u>	<u>39,662</u>	<u>24,065</u>
<u>FUND BALANCE AT END OF YEAR</u>	<u>\$4,458</u>	<u>(\$1,536)</u>	<u>\$39,585</u>	<u>\$16,319</u>

SCHOOL DISTRICT NO. 9	TOTAL
\$320,469	\$528,740
	8,211
10,759	16,919
56	56
<u>36,549</u>	<u>39,264</u>
<u>367,833</u>	<u>593,190</u>
23,066	30,415
23	23
	2,426
26,933	44,039
	1,307
14,064	21,777
	586
413	436
138,224	324,985
43	230
201	201
	2,068
<u>14,760</u>	<u>46,840</u>
<u>217,727</u>	<u>475,333</u>
150,106	117,858
	(5,000)
<u>NONE</u>	<u>(5,000)</u>
150,106	112,858
<u>125,790</u>	<u>221,865</u>
<u>\$275,896</u>	<u>\$334,722</u>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

With respect to injuries to employees (worker's compensation), the school board has initiated a risk management program for workers' compensation insurance. Operation of this program is accounted for within the General Fund and funds are available to pay claims, claim reserves, and administrative costs of the program. An excess coverage insurance policy covers claims in excess of \$200,000 with an aggregate limit of \$1,000,000. Interfund premiums are based primarily on the individual funds' payroll and are reported as expenditures in the individual funds.

**17. FUND BALANCE DESIGNATIONS - GENERAL FUND**

In accordance with a resolution adopted by the school board, a portion of the fund balance of the General Fund is designated for insurance loss to cover any potential property loss that may occur. At June 30, 1996, the comprehensive insurance policy deductible is \$100,000 per occurrence for buildings and contents. The changes in the fund balance designation for insurance deductible for the year ended June 30, 1996, are as follows:

Designated for insurance deductible, June 30, 1995	\$1,471,575
Additions	90,999
Deductions	NONE
Designated for insurance deductible, June 30, 1996	<u>\$1,562,574</u>

A portion of the fund balance of the General Fund has also been designated by the school board for a contingency reserve to cover any possible contingency that may occur. The changes in the fund balance designated for contingency reserve during the year ended June 30, 1996, is as follows:

Designated for contingency reserve, June 30, 1995	\$4,725,220
Additions	389,906
Reductions	<u>(7,196)</u>
Designated for contingency reserve, June 30, 1996	<u>\$5,107,930</u>

**18. DEFERRED COMPENSATION PLAN**

The school board offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all school board employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

FIDUCIARY FUND TYPE - TRUST AND AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$305,243			\$7,138,883
718,189			718,189
			8,375,904
141			468,548
			359,894
			74,379
	\$37,123,681		37,123,681
		\$1,866,935	1,866,935
		9,061,178	9,061,178
<u>\$1,023,573</u>	<u>\$37,123,681</u>	<u>\$10,928,113</u>	<u>\$65,187,591</u>
\$13,456			\$3,509,339
			359,894
291,928			291,928
718,189			718,189
		\$1,338,113	1,338,113
		9,590,000	9,590,000
<u>1,023,573</u>	<u>NONE</u>	<u>10,928,113</u>	<u>15,807,463</u>
	\$37,123,681		37,123,681
			24,064
			1,866,935
			1,562,574
			5,104,930
			3,697,944
<u>NONE</u>	<u>37,123,681</u>	<u>NONE</u>	<u>49,380,128</u>
<u>\$1,023,573</u>	<u>\$37,123,681</u>	<u>\$10,928,113</u>	<u>\$65,187,591</u>

NATCHITOCHES PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Combining Balance Sheet, June 30, 1996

	MARTHAVILLE LOCKER PLANT	SCHOOL LUNCH	READING IS FUNDAMENTAL	TOTAL
<u>ASSETS</u>				
Cash and equivalents		\$552,129	\$377	\$552,506
Investments, net of amortization		477,978		477,978
Inventory		74,379		74,379
		<u>74,379</u>		<u>74,379</u>
TOTAL ASSETS	NONE	<u>\$1,104,486</u>	<u>\$377</u>	<u>\$1,104,863</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts, salaries, and and other payables		\$168,803		\$168,803
Total Liabilities	NONE	<u>168,803</u>	NONE	<u>168,803</u>
Fund Equity - fund balances Unreserved - undesignated	NONE	935,683	\$377	936,060
		<u>935,683</u>		<u>936,060</u>
TOTAL LIABILITIES AND FUND EQUITY	NONE	<u>\$1,104,486</u>	<u>\$377</u>	<u>\$1,104,863</u>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	MARTHAVILLE LOCKER PLANT	SCHOOL LUNCH	READING IS FUNDAMENTAL	TOTAL
<u>REVENUES</u>				
Local sources:				
Interest earnings	\$449	\$46,837	\$61	\$47,347
Food service		327,385		327,385
Miscellaneous		5,384	720	6,104
State sources - unrestricted grants-in-aid		496,749		496,749
Federal sources - restricted grants-in-aid		1,910,380		1,910,380
Total revenues	<u>449</u>	<u>2,786,735</u>	<u>781</u>	<u>2,787,965</u>
<u>EXPENDITURES</u>				
Current:				
Instruction - other			1,238	1,238
Support services:				
General administration	30			30
Business services	70			70
Plant services	293			293
Food services		2,797,621		2,797,621
Total expenditures	<u>393</u>	<u>2,797,621</u>	<u>1,238</u>	<u>2,799,252</u>
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	56	(10,886)	(457)	(11,287)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	2,692	946,569	834	950,095
Residual equity transfer	(2,748)			(2,748)
<u>FUND BALANCE AT END OF YEAR</u>	<u>NONE</u>	<u>\$935,683</u>	<u>\$377</u>	<u>\$936,060</u>

<u>INCLUSION</u>	<u>DISTANCE LEARNING</u>	<u>MULTI-SENSORY</u>	<u>ENHANCEMENT CLUSTER</u>	<u>HIGH SCHOOLS THAT WORK</u>	<u>INFANT/TODDLER</u>	<u>TECHNOLOGY IN CLASSROOM</u>	<u>EXTENDED DAY</u>	<u>SUPERIOR TEXTBOOKS</u>
\$169			\$34					
<u>169</u>	<u>\$6,800</u>	<u>\$3,666</u>	<u>7,890</u>	<u>\$252</u>	<u>\$6,445</u>	<u>\$33,121</u>	<u>\$49,649</u>	<u>\$25,282</u>
	<u>6,800</u>	<u>3,666</u>	<u>7,924</u>	<u>252</u>	<u>6,445</u>	<u>33,121</u>	<u>49,649</u>	<u>25,282</u>
41			1,739					
128	6,800	3,666	3,795	252		7,516	49,649	25,282
			2,390		6,445	25,605		
<u>169</u>	<u>6,800</u>	<u>3,666</u>	<u>7,924</u>	<u>252</u>	<u>6,445</u>	<u>33,121</u>	<u>49,649</u>	<u>25,282</u>
NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

SPECIAL REVENUE FUNDS		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
\$962,871	\$957,600	(\$5,271)
868,261	867,006	(1,255)
6,179,968	6,179,892	(76)
<u>8,011,099</u>	<u>8,004,498</u>	<u>(6,601)</u>
2,966,089	3,004,780	(38,691)
1,927,003	1,880,519	46,484
2,794,993	2,801,089	(6,096)
79,202	79,202	
<u>7,767,287</u>	<u>7,765,589</u>	<u>1,698</u>
243,812	238,909	(4,904)
(82,293)	(81,403)	890
<u>(82,293)</u>	<u>(81,403)</u>	<u>890</u>
161,519	157,506	(4,014)
1,274,005	1,288,300	14,295
(2,748)	(2,748)	
<u>\$1,432,775</u>	<u>\$1,443,057</u>	<u>\$10,281</u>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1996

**FIDUCIARY FUND TYPE - AGENCY FUNDS**

**SCHOOL ACTIVITY FUND**

The School Activity Agency Fund accounts for monies generated by the schools and organizations within the schools of 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.

**DEFERRED COMPENSATION PROGRAM FUND**

The Deferred Compensation Agency Fund accounts for the collection and distribution, by the plan administrators, of school board employees' voluntary deferral of a portion of their salaries.

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1996

**GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS**

The debt service funds of the various school districts are used to accumulate monies for the payment of outstanding bond issues and certificates of indebtedness. The bonds and certificates of indebtedness were issued by the individual school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary and equipment and furnishing thereof. The bond issues and certificates of indebtedness are financed by a special ad valorem property tax levied within the individual school districts.

RECEIVED  
LEGISLATIVE AUDITOR

97 JAN 23 AM 9:00

OFFICIAL  
FILE COPY

**DO NOT SEND OUT**

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1996  
With Supplemental Information Schedules

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

Release Date FEB 5 1997

**Herbie W. Way**  
Certified Public Accountant

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of and for the Year Ended June 30, 1996  
With Supplemental Information Schedules

**C O N T E N T S**

	<u>Statement</u>	<u>Page No.</u>
Independent Auditor's Report		1
<b>General Purpose Financial Statements:</b>		
Combined Balance Sheet - All Fund Types and Account Groups	A	4
<b>Governmental Fund Type:</b>		
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances	B	6
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	C	10
Notes to the Financial Statements		12
	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules:</b>		
<b>Special Revenue Funds:</b>		
Combining Balance Sheet	1	32
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	2	33
<b>Federal Grant Programs:</b>		
Combining Balance Sheet	3	35
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	4	38

**NATCHITOCHE PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Contents, June 30, 1996

**C O N T E N T S (CONT'D)**

	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules: (Cont'd)</b>		
<b>Special Revenue Funds: (Cont'd)</b>		
<b>State Grant Programs:</b>		
Combining Balance Sheet	5	44
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	6	46
<b>School District Maintenance Funds:</b>		
Combining Balance Sheet	7	49
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	8	50
<b>Other Funds:</b>		
Combining Balance Sheet	9	52
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	10	53
<b>Debt Service Funds:</b>		
Combining Balance Sheet	11	56
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	12	57
<b>Capital Projects Funds:</b>		
Combining Balance Sheet	13	60
Combining Schedule of Revenues Expenditures, and Changes in Fund Balances	14	61
<b>Fiduciary Fund Type - Agency Funds:</b>		
Combining Balance Sheet	15	64
Combining Schedule of Changes in Deposit Balances	16	65
Schedule of Compensation Paid Board Members	17	67

C O N T E N T S (CONT'D)

	<u>Schedule</u>	<u>Page No.</u>
<b>Supplemental Information Schedules: (Cont'd)</b>		
<b>Other Independent Auditor's Reports Required By <i>Government Auditing Standards</i>:</b>		
Report on Internal Control Structure Based Solely on An Audit of the General Purpose Financial Statements		69
Report on Compliance With Laws and Regulations Based Solely on An Audit of the General Purpose Financial Statements		71
<b>Other Independent Auditor's Reports Required by Office of Management and Budget's (OMB) Circular A-128, <i>Audits of State and Local Governments</i>, and the <i>Single Audit Act of 1984</i>:</b>		
Report on Schedule of Federal Financial Assistance		73
Schedule of Federal Financial Assistance	18	74
Report on Internal Control Structure Based Solely on An Audit of the General Purpose Financial Statements and the Additional Requirements of OMB Circular A-128		76
Report on Compliance With the General Requirements Relating to Federal Financial Assistance Programs		79
Report on Compliance With Specific Requirements Relating to Major Federal Financial Assistance Programs		80
Report on Compliance With Requirements Applicable to Nonmajor Federal Financial Assistance Programs		81

RECEIVED  
LEGISLATIVE AUDITOR

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**  
55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**Independent Auditor's Report**

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1996, as listed in the table of contents. These financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit. I did not audit the financial statements of the School Activity Agency Fund, which represents 30 percent and 81 percent, respectively, of the assets and additions of the Fiduciary Fund Type - Agency Funds. Those statements were audited by other auditors whose report has been furnished to me, and my opinion, insofar as it relates to the amounts included for the School Activity Agency Fund, is based solely on the report of other auditors.

I conducted my audit in accordance with generally accepted auditing standards and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, based on my audit and the report of other auditors, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Natchitoches Parish School Board at June 30, 1996, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, I have also issued a report dated December 30, 1996, on my consideration of the Natchitoches Parish School Board's internal control structure and a report dated December 30, 1996, on its compliance with laws and regulations.

Receipt Acknowledged  
Legislative Auditor

By \_\_\_\_\_

NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, Louisiana  
Audit Report, June 30, 1996

My audit was made for the purpose of forming an opinion on the general purpose financial statements. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Natchitoches Parish School Board. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 30, 1996

**NATCHITOCHE PARISH SCHOOL BOARD**  
**Natchitoches, Louisiana**

**COMBINED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 1996**

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS
<u>ASSETS AND OTHER DEBITS</u>				
Cash and cash equivalents	\$3,592,278	\$1,374,440	\$1,866,922	
Deposits with administrator				
Investments, at amortized cost	7,897,926	477,978		
Receivables	50,197	418,197	13	
Interfund receivables	357,795	2,099		
Inventory		74,379		
Accrued interest receivable				
Land, buildings, furniture, and equipment				
Other debits:				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$11,898,196</b>	<b>\$2,347,093</b>	<b>\$1,866,935</b>	<b>NONE</b>
<u>LIABILITIES, OTHER CREDITS AND EQUITY</u>				
Liabilities:				
Accounts, salaries, and other payables	\$2,933,244	\$562,640		
Interfund payables	2,099	341,397		\$16,398
Deferred revenues				
Deposits due others				
Deferred compensation benefits payable				
Compensated absences payable				
Bonds payable				
Total Liabilities	<u>2,935,343</u>	<u>904,036</u>	<u>NONE</u>	<u>16,398</u>
Equity:				
Investment in general fixed assets				
Fund balances (deficits):				
Reserved for:				
Workers' compensation benefits	24,064			
Debt service			\$1,866,935	
Unreserved - designated for:				
Insurance	1,562,574			
Contingencies	5,104,930			
Unreserved - undesignated	2,271,285	1,443,057		(\$16,398)
Total Equity	<u>8,962,853</u>	<u>1,443,057</u>	<u>1,866,935</u>	<u>(16,398)</u>
<b>TOTAL LIABILITIES, OTHER CREDITS AND EQUITY</b>	<b>\$11,898,196</b>	<b>\$2,347,093</b>	<b>\$1,866,935</b>	<b>NONE</b>

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
 Many, Louisiana  
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
<b>REVENUES</b>			
Local sources:			
Taxes:			
Ad valorem	\$960,903	\$528,740	\$1,291,182
Sales and use	3,928,613		
Tuition	28,880		
Rentals, leases, and royalties	312,054	8,211	
Interest earnings	771,506	84,056	94,867
Food services		327,385	
Miscellaneous	33,273	9,208	
State sources:			
Unrestricted grant-in-aid	18,870,526	536,163	68,050
Restricted grants-in-aid	501,294	330,843	
Federal sources:			
Unrestricted grants-in-aid - direct	23,827	57,983	
Unrestricted - indirect cost recoveries	53,447	41,602	
Restricted grants-in-aid - direct			
Restricted grants-in-aid - subgrants		6,080,307	
In lieu of taxes	253,691		
Total revenues	<u>25,738,014</u>	<u>8,004,498</u>	<u>1,454,099</u>
<b>EXPENDITURES</b>			
Current			
Instruction:			
Regular programs	12,225,215	30,583	
Special programs	3,899,291	2,291,624	
Vocational programs	179,924	105,803	
Adult and continuing education programs	12,268	167,648	
Other programs	169,281	409,122	
Support services programs:			
Pupil support services	633,670	507,924	
Instructional staff services	1,098,935	844,991	
General administration	534,160	24,153	47,370
School administration	1,701,726	6,209	
Business services	160,974	80,675	4,188
Plant services	2,326,297	398,266	
Student transportation services	2,330,914	17,956	
Central services	298,060	345	
Non-Instructional Services:			
Food service operations	1,337	2,801,089	
Community service operations	2,281		
Facilities acquisition and construction services		79,202	
Debt service:			
Principal retirement			780,000
Interest and bank charges			595,082
Total expenditures	<u>25,574,333</u>	<u>7,765,589</u>	<u>1,426,640</u>

(Continued)

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
 Many, Louisiana  
 GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
<u>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</u>	<u>\$163,681</u>	<u>\$238,909</u>	<u>\$27,459</u>
<u>OTHER FINANCING SOURCES (Uses)</u>			
Operating transfers in	81,403		
Operating transfers out		(81,403)	
Sale of fixed assets			
Miscellaneous	3,827		
Total other financing sources (uses)	<u>85,230</u>	<u>(81,403)</u>	<u>NONE</u>
<u>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</u>	248,911	157,506	27,459
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	8,711,194	1,288,300	1,839,476
Residual equity transfer	2,748	(2,748)	
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$8,962,853</u>	<u>\$1,443,057</u>	<u>\$1,866,935</u>

(Concluded)

The accompanying notes are an integral part of this statement.

<u>CAPITAL PROJECTS FUNDS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
	\$2,780,825
	3,928,613
	28,880
	320,265
\$165	950,594
	327,385
	42,481
	19,474,739
	832,137
	81,810
	95,049
	6,080,307
	253,691
<u>165</u>	<u>35,196,776</u>

	12,255,798
	6,190,915
	285,727
	179,916
	578,403
	1,141,594
	1,943,926
5,892	611,575
	1,707,935
169	246,006
	2,724,563
	2,348,870
	298,405
	2,802,426
	2,281
10,500	89,702
	780,000
	595,082
<u>16,561</u>	<u>34,783,124</u>

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPES - GENERAL AND  
 SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Budget (GAAP Basis) and Actual  
 For the Year Ended June 30, 1996

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<b>REVENUES</b>			
Local sources	\$5,979,572	\$6,035,229	\$55,657
State sources	19,399,071	19,371,820	(27,251)
Federal sources	335,373	330,965	(4,408)
Total revenues	<u>25,714,016</u>	<u>25,738,014</u>	<u>23,998</u>
<b>EXPENDITURES</b>			
Current:			
Instructional programs	16,513,824	16,485,979	27,845
Support services programs	9,186,726	9,084,736	101,990
Non-instructional programs	3,618	3,618	
Facilities acquisition and construction			
Total expenditures	<u>25,704,167</u>	<u>25,574,333</u>	<u>129,834</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	9,848	163,681	153,833
<b>OTHER FINANCING SOURCES (Uses)</b>			
Operating transfers in	81,513	81,403	(110)
Operating transfers out			
Sale of assets	3,836	3,827	(9)
Miscellaneous	85,349	85,230	(119)
Total other financing sources (uses)	<u>85,349</u>	<u>85,230</u>	<u>(119)</u>
<b>EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	95,197	248,911	153,714
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	8,710,850	8,711,194	344
Residual equity transfer	2,748	2,748	
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$8,808,795</u>	<u>\$8,962,853</u>	<u>\$154,058</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

**Bonded Debt - Defeasance**

In prior years, the school board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the school board's financial statements. On June 30, 1996, a total of \$5,950,000 of bonds outstanding are considered defeased.

**15. INTERFUND RECEIVABLES/PAYABLES**

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$357,794	\$2,099
Federal Grant Funds:		
Elementary and Secondary Education Act Funds		154,517
Other Federal Funds		144,126
Total Federal Funds	<u>NONE</u>	<u>298,643</u>
State Grant Funds:		
Quality Education Support		29,204
Adult Education		5,000
Special Education		80
Total State Grant Funds	<u>NONE</u>	<u>34,284</u>
School District Maintenance Funds:		
Consolidated School District No. 6		5,000
Consolidated School District No. 7	2,099	3,470
Total School District Maintenance Funds	<u>2,099</u>	<u>8,470</u>
Consolidated School District #8 - Construction		4
Consolidated School District #9 - Construction		16,393
Total Capital Projects Funds	<u>NONE</u>	<u>16,397</u>
Total	<u>\$359,893</u>	<u>\$359,893</u>

**16. RISK MANAGEMENT**

The school board is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

With respect to the aforementioned risks, with the exception of property losses below the policy deductibles, and for injuries to employees (worker's compensation), the school board has obtained commercial insurance, and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## **NATCHITOCHEs PARISH SCHOOL BOARD**

Natchitoches, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended June 30, 1996

### **INTRODUCTION**

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

The school board operates 17 schools within the parish with a total enrollment of approximately 7,600 pupils. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

#### **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **A. REPORTING ENTITY**

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and is fiscally independent, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, et cetera, that are within its oversight responsibility.

Certain units of local government over which the school board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish school board.

##### **B. FUND ACCOUNTING**

The school board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid in 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 financial resources.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

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

**Governmental Fund Type**

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

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

**Special revenue funds** -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt service funds** -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

**Capital projects funds** -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

**Fiduciary Fund Type**

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**C. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities 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 all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**Revenues**

Federal and state entitlements (which includes state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues in the accounting period they are received.

Food service income is recorded when collected. All food services income applicable to an accounting period is collected during the fiscal year.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the Natchitoches Parish Sales Tax Commission (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the school board.

Based on the above criteria, federal and state entitlements, ad valorem taxes, and the portion of the sales and use tax on the sale of motor vehicles collected by the Louisiana Department of Public Safety and Corrections, Public Safety Services, are treated as susceptible to accrual by the school board.

**Expenditures**

Salaries are recorded as expenditures when earned. Teacher salaries are earned over a 9-month period, but are paid over a 12-month period.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Principal and interest on general long-term debt are recognized when due.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

Food costs are recognized as expenditures in the period in which the food is consumed.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

**Other Financing Sources (Uses)**

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

**D. BUDGETS**

The school board adopts annual budgets on the General Fund and special revenue funds. The proposed budgets are prepared by the director of finance, the superintendent, and the finance committee of the school board during July and/or August of each year. During August and/or September, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its first meeting in September, the school board holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the results of the public hearing and the desires of the school board as a whole. The budgets are then adopted, and notice is published in the official journal.

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to assure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

The superintendent of schools is authorized to transfer amounts between line items within a fund; however, when requested by the school board, budgetary comparisons are prepared and presented to the school board during a regular meeting. The school board reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the school board minutes published in the official journal. Budget amounts included in the accompanying financial statements include the final amended budget amounts.

**E. ENCUMBRANCES**

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**F. CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposit, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. Under state law, the school board 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 school board 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.

**G. INVESTMENTS**

In accordance with Louisiana Revised Statute (LSA-R.S.) 32:2955, the school board, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the school board may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at amortized cost.

**H. INTERFUND RECEIVABLES/PAYABLES**

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

**I. INVENTORY**

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**J. FIXED ASSETS**

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. No depreciation has been provided on general fixed assets. Approximately 77 per cent of the fixed assets are valued at actual historical cost while the remaining 23 per cent are valued at estimated historical cost, based on historical cost of similar items.

**K. COMPENSATED ABSENCES**

All 12-month employees earn 10 days of vacation leave each year. Upon separation, all unused vacation leave is forfeited.

All school board employees earn 10 days of sick leave each year. Sick leave for teachers and bus drivers may be accumulated without limitation, while all other employees are limited to 25 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee (or heirs) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefits computation as earned service.

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

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

**L. LONG-TERM DEBT**

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

**M. FUND EQUITY**

**Reserves** -- represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

**Designated** -- represent tentative plans for future use of financial resources.

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

**N. INTERFUND TRANSACTIONS**

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

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

**O. SALES TAXES**

The Natchitoches Parish Sales Tax Commission is authorized to collect, within Natchitoches Parish, a one percent sales and use tax for the benefit of the Natchitoches Parish School Board. The proceeds of the tax are dedicated for the operation, maintenance, and upgrading of the public schools in Natchitoches Parish. The tax expires August 1, 2003.

**P. TOTAL COLUMNS ON COMBINED STATEMENTS**

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

**2. CASH OVERDRAFTS**

Substantially all cash received by the school board is deposited into pooled cash accounts. Each fund with monies deposited into the account has equity in the account. Certain funds included in the pooled cash account have made disbursements in excess of their individual equities. The balances of these amounts have been aggregated by fund and reported on Statement A and cash overdrafts have been recorded as interfund receivables/payables.

**3. FUND DEFICIT**

The Consolidated School District No. 7 - Building and Equipment (Special Revenue) Fund has a deficit fund balance of \$1,536 at June 30, 1996. Management intends to eliminate this deficit through a reduction in expenditures.

The Consolidated School District No. 9 Capital Projects Fund has a deficit fund balance of \$16,394 at June 30, 1996. This deficit will be eliminated through the issuance of general obligation bonds. The general obligation bonds, Series 1996 of School District No. 9 of Natchitoches Parish, in the amount of \$10,000,000, were issued on August 27, 1996.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

**4. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes:

	<u>Authorized</u> <u>Millage</u>	<u>Levied</u> <u>Millage</u>	<u>Expiration</u> <u>Date</u>
<u>Year ended June 30, 1996</u>			
Parishwide taxes:			
Constitutional	4.57	5.59	Indefinite
Maintenance	7.00	6.65	2004
	<u>Low: High:</u>	<u>Low: High:</u>	
District taxes:			
Maintenance	5.00 7.00	4.93 7.20	2001-2004
Bonds and interest	Variable	11.00 40.00	1997-2017

The authorized millages are based on the reassessment of the tax rolls required by Article 7, Section 23 of the Louisiana Constitution of 1974.

**5. CASH AND CASH EQUIVALENTS**

At June 30, 1996, the school board has cash and cash equivalents (book balance, net of cash overdrafts in the amount of \$227,221), as follows:

Interest demand deposits	\$2,965,625
Money market funds	<u>4,173,258</u>
Total Cash and Cash Equivalents	<u><u>\$7,138,883</u></u>

The collected bank balances (cash and cash equivalents), at June 30, 1996, are secured as follows:

<u>Description</u>	<u>Category</u>			<u>Bank</u>	<u>Book</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Balance</u>	<u>Balance</u>
Demand deposits	\$400,584		\$4,083,435	\$4,484,019	\$2,965,625
Money market funds	20,595	<u>\$4,153,280</u>		<u>4,173,875</u>	<u>4,173,258</u>
Totals	<u>\$421,180</u>	<u>\$4,153,282</u>	<u>\$4,083,438</u>	<u>\$8,657,894</u>	<u>\$7,138,883</u>

**NATCHITOCHEs PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealers, or agent in the school board's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the school board's name.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

**5. INVESTMENTS**

At June 30, 1996, the school board holds the following investments:

<u>Description</u>	<u>Category</u>			<u>Carrying</u>	<u>Market</u>
	<u>A</u>	<u>B</u>	<u>C</u>	<u>Amount</u>	<u>Value</u>
Government securities	\$5,813,944			\$5,813,944	\$5,741,889
United States Treasury Bonds	1,561,960			1,561,960	1,533,209
Government mutual funds	1,000,000			1,000,000	877,133
Total Investments	<u>\$8,375,904</u>	<u>NONE</u>	<u>NONE</u>	<u>\$8,375,904</u>	<u>\$8,152,231</u>

Category A includes investments that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category B includes uninsured and unregistered investments for which securities are held by the broker's or dealer's trust department or agent in the school board's name. Category C includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the school board's name.

**NATCHITOCHE PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

**7. RECEIVABLES**

The receivables at June 30, 1996, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Debt Service Funds	Fiduciary Funds	Total
Taxes - ad valorem	\$20	\$12	\$13		\$45
Intergovernmental:					
State grants	13,759	41,999			55,757
Federal grants	16,475	376,186			392,661
Other	19,943			\$141	20,084
<b>Totals</b>	<b>\$50,197</b>	<b>\$418,197</b>	<b>\$13</b>	<b>\$141</b>	<b>\$468,548</b>

**8. FIXED ASSETS**

The changes in general fixed assets for the year ended June 30, 1996, follows:

	Land	Buildings	Furniture and Equipment	Total
Balance, June 30, 1995	\$1,127,721	\$25,091,927	\$10,166,977	36,386,625
Additions			943,857	943,857
Deductions			(206,801)	(206,801)
<b>Balance, June 30, 1996</b>	<b>\$1,127,721</b>	<b>\$25,091,927</b>	<b>\$10,904,033</b>	<b>\$37,123,681</b>

**9. RETIREMENT SYSTEMS**

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

Teacher's Retirement System of Louisiana (TRS) -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 16.5 percent of annual covered payroll for all three membership plans. Member contributions for the TRS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board. The school board's contributions to the TRS for

**NATCHITOCHE PARISH SCHOOL BOARD**  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

the years ended June 30, 1996, 1995, and 1994, were \$2,794,844, \$2,734,984, and \$2,637,657, respectively, equal to the required contributions for each year.

The TRS issues a publicity available financial report that includes the financial statements and required supplementary information for the TRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 925-6646.

Louisiana School Employees' Retirement System (LSERS) -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 6.35 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 6.00 percent of annual covered payroll. Member contributions for the LSERS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations. The school board's contributions to the LSERS for the years ended June 30, 1996, 1995, and 1994, were \$139,149, \$139,984, and \$155,191, respectively, equal to the required contributions for each year.

The LSERS issues a publicly available financial report that includes the financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 925-6484.

**10. OTHER POSTEMPLOYMENT BENEFITS**

The Natchitoches Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Group Benefits Program, whose monthly premiums are paid jointly by the employee and the school board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. For the year ended June 30, 1996, the cost of retiree benefits totaled \$738,650, for approximately 333 retirees.

**11. ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The payables of June 30, 1996, are as follows:

Classification	General Fund	Special Revenue Funds	Agency Funds	Total
Accounts and related benefits payable	\$29,754	\$120,223	\$13,456	\$163,432
Salaries and withholdings payable	2,903,489	442,417		3,345,906
Total	<u>\$2,933,244</u>	<u>\$562,640</u>	<u>\$13,456</u>	<u>\$3,509,339</u>

NATCHITOCHEs PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 Notes to the Financial Statements (Continued)

12. COMPENSATED ABSENCES

At June 30, 1996, employees of the school board have accumulated and vested \$1,338,113, in employee leave benefits, which were computed in accordance with GASB Codification Section C60. The total amount of these benefits is recorded within the general long-term debt account group.

13. CHANGES IN AGENCY FUND DEPOSITS

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

	School Activity Funds	Deferred Compensation Fund	Total
Balance, June 30, 1995	\$304,135	\$544,327	\$848,462
Additions	1,111,308	265,402	1,376,710
Deductions	(1,123,514)	(91,540)	(1,215,054)
Balance, June 30, 1996	<u>\$291,929</u>	<u>\$718,189</u>	<u>\$1,010,118</u>

14. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the general long-term debt transactions for the year ended June 30, 1996:

	Bonded Debt	Compensated Absences	Total
Long-term debt payable at July 1, 1995	<u>\$10,370,000</u>	<u>\$1,350,369</u>	<u>\$11,720,369</u>
Additions		75,628	75,628
Deductions	(780,000)	(87,884)	(867,884)
Long-term debt payable at June 30, 1996	<u>\$9,590,000</u>	<u>\$1,338,113</u>	<u>\$10,928,113</u>

All school board bonds outstanding at June 30, 1996, are general obligation bonds with maturities from 1995 to 2014 and interest rates from 4.7 to 12 per cent. Bond principal and interest payable in the next fiscal year are \$825,000 and \$535,281, respectively. The individual issues, which are serial bonds payable from the respective school district debt service funds, are as follows:

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Notes to the Financial Statements (Continued)

School District and Date of Issue	Original Issue	Interest Rates	Final Payment Date	Interest to Maturity	Principal Outstanding
Consolidated No. 6 - May 1, 1983	\$950,000	9 - 9%	03/01/1998	\$32,850	\$240,000
Consolidated No. 7 - January 1, 1989	4,000,000	9.5 - 9.8%	03/01/2018	52,115	265,000
December 1, 1989	4,000,000	6.9 - 10%	03/01/2019	83,160	445,000
January 1, 1993	6,840,000	4.6 - 5.4%	01/01/1993	3,819,591	6,550,000
Consolidated No. 8 - September 1, 1992	1,400,000	5.45 - 10%	03/01/2012	61,950	700,000
District No. 7 - December 1, 1991	290,000	4.7 - 6%	03/01/1998	4,000	20,000
District No. 9 - June 1, 1978	5,100,000	5.3 - 5.9%	03/01/1998	5,940	80,000
September 1, 1980	575,000	8%	03/01/2000	777,165	1,290,000
Total				<u>\$4,836,771</u>	<u>\$9,590,000</u>

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 1996, the school board has accumulated \$1,839,476, in the debt service funds, for future debt requirements. The bonds are due as follows:

Bonded Indebtedness	Principal Payments	Interest Payments	Total
Year Ended June 30:			
1997	825,000	535,281	1,360,281
1998	815,000	475,111	1,290,111
1999	340,000	417,886	757,886
2000	365,000	392,836	757,836
2001	380,000	372,409	752,409
Thereafter	6,865,000	2,643,248	9,508,248
Total	<u>\$9,590,000</u>	<u>\$4,836,771</u>	<u>\$14,426,771</u>

In accordance with Louisiana Revised Statute 39:562(I), the school board is legally restricted from incurring long-term debt in excess of 50% of the assessed value of taxable property. At June 30, 1996, the statutory limit is \$53,747,875. The outstanding bonded debt totals \$9,590,000.

CAPITAL PROJECTS FUNDS	TOTAL (MEMORANDUM ONLY)
<u>(16,396)</u>	<u>413,653</u>
	81,403 (81,403)
	<u>3,827</u>
<u>NONE</u>	<u>3,827</u>
(16,396)	417,480
NONE	11,838,970
	<u>NONE</u>
<u>(\$16,396)</u>	<u>\$12,256,449</u>

GOLDONNA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 180	\$ 0	\$ 180	\$ 1,973
Educational Materials	2,138	0	2,138	1,823
Telephone	300	0	300	305
Concessions Sales	2,015	0	2,015	2,141
School Pictures	4,785	0	4,785	5,646
4-H Club (4-6)	0	440	440	176
Library	2,204	0	2,204	3,458
Teachers' Courtesy Fund	0	165	165	378
Donations/Miscellaneous	<u>14,165</u>	<u>0</u>	<u>14,165</u>	<u>17,563</u>
Total Revenues	\$25,787	\$605	\$26,392	\$33,464

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHES NINTH GRADE CENTER STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (709)	\$ (836)	\$ (1,545)	\$ 2,104
Fund Balance at Beginning of Year	<u>2,183</u>	<u>6,703</u>	<u>8,886</u>	<u>6,782</u>
Fund Balance at End of Year	\$ <u>1,474</u>	\$ <u>5,867</u>	\$ <u>7,341</u>	\$ <u>8,886</u>

The accompanying notes are an integral part of this statement.

FAIRVIEW ALPHEA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$44,042	\$4,022	\$48,064	\$36,636
Investment Account	0	0	0	0
Accounts Receivable	0	0	0	0
 Total Assets	 \$44,042	 \$4,022	 \$48,064	 \$36,636
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	44,042	0	44,042	33,345
Fund Balance, Restricted	0	0	4,022	3,291
 Total Liabilities & Fund Balance	 \$44,042	 \$4,022	 \$48,064	 \$36,636

The accompanying notes are an integral part of this statement.

FAIRVIEW ALPHA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHIES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$22,832
Educational Materials	1,302	0	1,302	3,999
Telephone	282	0	282	229
Concessions Sales	6,881	0	6,881	6,048
School Pictures	12,577	0	12,577	12,340
Athletics, other	11,281	0	11,281	12,658
Book Fair	0	1,160	1,160	1,804
Yearbook Sales	0	2,849	2,849	2,494
Field Trips	3,630	0	3,630	2,911
Interest Income	1,190	0	1,190	880
4-H Club (4-6)	0	1,030	1,030	1,171
DARE	0	0	0	113
Library	0	2,265	2,265	3,816
Peer Helpers/Facilitators	0	0	0	187
Science	0	0	0	313
Special Education	0	171	171	106
Donations/Miscellaneous	<u>18,656</u>	<u>0</u>	<u>18,656</u>	<u>97</u>
Total Revenues	\$55,799	\$7,475	\$63,274	\$71,927

Continued next page.

The accompanying notes are an integral part of this statement.

FAIRVIEW ALPHA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 5,484	\$ 0	\$ 5,484	\$11,418
Educ. Supplies/Materials	1,938	0	1,938	4,235
Telephone	1,531	0	1,531	1,677
Concession Purchases	5,204	0	5,204	4,296
School Picture Costs	8,600	0	8,600	8,248
Athletics, other	6,164	0	6,164	6,867
Book Fair Costs	0	1,160	1,160	1,804
Yearbook Costs	0	2,017	2,017	1,839
Field Trips	3,837	0	3,837	3,295
Repairs & Maintenance	1,005	0	1,005	983
4-H Club (4-6)	0	1,168	1,168	917
DARE	0	113	113	0
Library	0	1,793	1,793	1,648
Peer Helpers/Facilitators	0	100	100	81
Science	0	70	70	243
Special Education	0	185	185	14
Student Council/SGO	0	138	138	124
Miscellaneous	<u>11,339</u>	<u>0</u>	<u>11,339</u>	<u>97</u>
Total Expenditures	\$45,102	\$6,744	\$51,846	\$47,787
Excess (Deficiency) of Revenues over Expenditures	\$10,697	\$ 731	\$11,428	\$24,210
Other Financing Sources (uses):				
Transfers In	0	0	0	16,282
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,282</u>

Continued next page.

The accompanying notes are an integral part of this statement.

FAIRVIEW ALPHA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$10,697	\$ 731	\$11,428	\$24,210
Fund Balance at Beginning of Year	<u>33,345</u>	<u>3,291</u>	<u>36,636</u>	<u>12,426</u>
Fund Balance at End of Year	\$44,042	\$4,022	\$48,064	\$36,636

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 3,336	\$ 909	\$ 4,245	\$ 2,151
Fund Balance at Beginning of Year	<u>23,360</u>	<u>2,188</u>	<u>25,548</u>	<u>23,397</u>
Fund Balance at End of Year	\$26,696	\$3,097	\$29,793	\$25,548

The accompanying notes are an integral part of this statement.

GOLDONNA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Total (Memorandum <u>Only</u> )	6-30-95 (Memorandum <u>Only</u> )
ASSETS:				
Cash	\$12,587	\$292	\$12,879	\$10,472
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$12,587	\$292	\$12,879	\$10,462
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	12,587	0	12,587	10,290
Fund Balance, Restricted	<u>0</u>	<u>292</u>	<u>292</u>	<u>182</u>
Total Liabilities & Fund Balance	\$12,587	\$292	\$12,879	\$10,472

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 509	\$ 0	\$ 509	\$ 2,237
Educational Materials	5,758	0	5,758	0
Telephone	1,756	0	1,756	1,188
Concession Purchases	14,181	0	14,181	12,807
Athletics, other	476	0	476	1,484
Vehicle Expense	776	0	776	0
Repairs & Maintenance	617	0	617	0
Field Trips	0	0	0	884
4-H Club (4-6)	0	227	227	277
BETA Club	0	4,194	4,194	512
Cheerleaders	0	335	335	1,570
Library	0	2,176	2,176	3,396
Peer Helpers/Facilitators	0	0	0	207
PTSO/PTO/Parent Assoc.	0	1,343	1,343	1,038
Student Council	0	446	446	0
Teachers' Courtesy Fund	0	1,076	1,076	827
Quiz Bowl	0	179	179	0
Miscellaneous	<u>3,095</u>	<u>0</u>	<u>3,095</u>	<u>6,354</u>
 Total Expenditures	 \$27,168	 \$9,976	 \$37,144	 \$32,781
 Excess (Deficiency) of Revenues over Expenditures	 \$ 3,336	 \$ 909	 \$ 4,245	 \$ 2,151
Other Financing Sources (uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Continued next page.

The accompanying notes are an integral part of this statement.

GOLDONNA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 1,593	\$ 0	\$ 1,593	\$ 3,760
Educ. Supplies/Materials	7,091	0	7,091	4,983
Telephone	1,219	0	1,219	1,207
Concession Purchases	812	0	812	949
School Picture Costs	3,055	0	3,055	3,743
Repairs & Maintenance	911	0	911	1,129
4-H Club (4-6)	0	352	352	157
Library	2,501	0	2,501	2,520
Teachers' Courtesy Fund	0	143	143	286
Miscellaneous	<u>6,308</u>	<u>0</u>	<u>6,308</u>	<u>7,450</u>
Total Expenditures	\$23,490	\$445	\$23,935	\$26,184
Excess (Deficiency) of Revenues over Expenditures	\$ 2,297	\$110	\$ 2,407	\$ 7,280
Other Financing Sources (uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 2,297	\$110	\$ 2,407	\$ 7,280
Fund Balance at Beginning of Year	<u>10,290</u>	<u>182</u>	<u>10,472</u>	<u>3,192</u>
Fund Balance at End of Year	\$12,587	\$292	\$12,879	\$10,472

The accompanying notes are an integral part of this statement.

GOLDONNA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-11 Club (4-6)	\$ 72	\$440	\$352	\$0	\$160
Teachers' Courtesy Fund	<u>110</u>	<u>165</u>	<u>143</u>	<u>0</u>	<u>132</u>
Total	\$182	\$605	\$495	\$0	\$292

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
ASSETS:				
Cash	\$5,591	\$1,951	\$7,542	\$13,687
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$5,591	\$1,951	\$7,542	\$13,687
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	5,591	0	5,591	11,387
Fund Balance, Restricted	<u>0</u>	<u>1,951</u>	<u>1,951</u>	<u>2,300</u>
Total Liabilities & Fund Balance	\$5,591	\$1,951	\$7,542	\$13,687

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 0
Educational Materials	11,269	0	11,269	13,953
Concessions Sales	10,442	0	19,442	10,240
School Pictures	0	0	0	0
Athletics, other	1,697	0	1,697	2,584
Field Trips	52	0	52	60
4-H Club (4-6)	0	185	185	200
4-H Club (Jr. High)	0	76	76	60
Band	0	25	25	966
Basketball-Boys	0	900	900	0
Basketball-Girls	0	1,175	1,175	0
Cheerleaders	0	2,812	2,812	2,312
Drivers' Education	0	2,950	2,950	0
Library	1,141	0	1,141	1,162
Math Club	0	927	927	1,422
Peer Helpers/Facilitators	0	20	20	110
Pep Squad	0	167	167	184
PTSO/PTO/Parent Assoc.	0	6,279	6,279	3,504
Teachers' Concessions	0	0	0	543
Teachers' Courtesy Fund	0	351	351	540
Donations/Miscellaneous	<u>4,516</u>	<u>1,234</u>	<u>5,750</u>	<u>14,765</u>
Total Revenues	<u>\$29,117</u>	<u>\$17,101</u>	<u>\$46,218</u>	<u>\$52,605</u>

Continued next page.

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 855	\$ 0	\$ 855	\$ 873
Educ. Supplies/Materials	14,786	0	14,786	16,591
Telephone	3,069	0	3,069	2,041
Concession Purchases	5,977	0	5,977	5,804
Athletics, other	2,391	0	2,391	1,559
Field Trips	0	0	0	405
Repairs & Maintenance	1,022	0	1,022	1,134
Vehicle Expenses	990	0	990	777
Athletics-Girls	0	0	0	0
4-H Club (4-6)	0	117	117	181
4-H Club (Jr. High)	0	75	75	26
Band	0	25	25	966
Basketball-Boys	0	900	900	0
Basketball	0	1,080	1,080	0
Cheerleaders	0	2,628	2,628	1,650
Drivers' Education	0	2,950	2,950	0
Library	799	0	799	1,089
Math Club	0	1,307	1,307	1,417
Peer Helpers/Facilitators	0	20	20	133
Pep Squad	0	152	152	184
PTSO/PTO/Parent Assoc.	0	6,987	6,987	2,553
Publications	0	70	70	0
Student Council/SGO	0	16	16	13
Student of the Month	0	0	0	4
Teachers' Courtesy Fund	0	190	190	417
Miscellaneous	<u>4,452</u>	<u>1,505</u>	<u>5,957</u>	<u>11,038</u>
Total Expenditures	<u>\$34,341</u>	<u>\$18,022</u>	<u>\$52,363</u>	<u>\$48,856</u>

Continued next page.

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Total (Memorandum <u>Only</u> )	6-30-95 (Memorandum <u>Only</u> )
Excess (Deficiency) of Revenues over Expenditures	\$ (5,224)	\$ (921)	\$ (6,146)	\$ 3,749
Other Financing Sources (uses):				
Transfers In	0	572	572	0
Transfers Out	<u>572</u>	<u>0</u>	<u>572</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (5,796)	\$ (349)	\$ (6,146)	\$ 3,749
Fund Balance at Beginning of Year	<u>11,387</u>	<u>2,300</u>	<u>13,687</u>	<u>9,938</u>
Fund Balance at End of Year	<u>\$ 5,591</u>	<u>\$ 1,951</u>	<u>\$ 7,542</u>	<u>\$ 13,687</u>

The accompanying notes are an integral part of this statement.

FAIRVIEW ALPHA ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Book Fair	\$ 0	\$1,160	\$1,160	\$0	\$ 0
4-H Club (4-6)	604	1,030	1,168	0	466
DARE	113	0	113	0	0
Library	2,167	2,265	1,793	0	2,639
Peer Helpers/Facilitators	106	0	100	0	6
Science	70	0	70	0	0
Special Education	92	171	185	0	78
Student Council/SGO	138	0	138	0	0
Yearbook	<u>0</u>	<u>2,849</u>	<u>2,016</u>	<u>0</u>	<u>833</u>
Total	\$3,290	\$7,475	\$6,743	\$0	\$4,022

The accompanying notes are an integral part of this statement.

NATCHITOCHES JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Athletics-Girls	\$ 681	\$ 1,230	\$ 19	\$ 0	\$1,892
4-H Club (Jr. High)	431	696	714	0	413
Art	56	105	122	0	39
Athletic Boosters	1,185	957	3,109	981	14
Band	8,332	17,937	25,815	(357)	97
Cheerleaders	262	7,123	7,951	(624)	(1,190)
French Club	19	0	0	0	19
Functional Workshop	219	0	446	0	(227)
Gifted & Talented	8	82	82	0	8
Industrial Arts	207	0	0	0	207
Library	181	1,270	1,136	0	315
National Honor Society	0	106	106	0	0
NSU Special Education	64	0	0	0	64
Peer Helpers	0	135	107	0	28
Science	693	2,325	2,810	0	208
Special Education	260	0	0	0	260
Student Council/SGO	522	1,441	1,902	0	61
Teachers' Courtesy Fund	47	903	749	0	201
Miscellaneous	35	0	0	(35)	0
Total	\$13,202	\$34,310	\$45,068	\$_(35)	\$2,402

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Balance Sheet, June 30, 1996

	CONSOLIDATED SCHOOL DISTRICT		TOTALS
	NO. 8	NO. 9	
<u>ASSETS</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Interfund payables	\$4	\$16,394	\$16,398
Fund Equity (deficit) - reserved for capital projects	(\$4)	(\$16,394)	(16,398)
 TOTAL LIABILITIES AND FUND EQUITY	 <u>NONE</u>	 <u>NONE</u>	 <u>NONE</u>

LAKEVIEW JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$4,061	\$3,838	\$7,899	\$9,206
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Assets	 \$4,061	 \$3,838	 \$7,899	 \$9,206
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$1,379
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	4,061	0	4,061	5,379
Fund Balance, Restricted	<u>0</u>	<u>3,838</u>	<u>3,838</u>	<u>2,448</u>
 Total Liabilities & Fund Balance	 \$4,061	 \$3,838	 \$7,899	 \$9,206

The accompanying notes are an integral part of this statement.

LAKEVIEW JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 2,772
Educational Materials	1,787	0	1,787	0
Concessions Sales	13,144	0	13,144	12,862
School Pictures	2,190	0	2,190	3,744
Athletics	1,883	0	1,883	0
Book Fair	393	0	393	0
Interest Income	267	0	267	0
Locker Fees	643	0	643	606
4-H Club (Jr. High)	0	1,747	1,747	843
Art	0	0	0	33
Basketball	0	2,035	2,035	4,669
Cheerleaders	0	355	355	429
Computer	0	190	190	199
Football	0	0	0	718
Graduation	0	0	0	1,419
Industrial Arts	0	0	0	896
Library	0	11	11	452
Lum Con	0	2,677	2,677	2,799
Peer Helpers/Facilitators	0	0	0	2,241
Prom	0	0	0	150
P/O/Parents' Assn.	0	2,130	2,130	0
Science	0	0	0	736
Student Council/SGO	0	4,977	4,977	2,861
Teachers' Courtesy Fund	0	1,282	1,282	0
Year Book	1,013	0	1,013	684
Donations/Miscellaneous	<u>437</u>	<u>0</u>	<u>437</u>	<u>3,333</u>
 Total Revenues	 \$21,757	 \$15,404	 \$37,161	 \$42,445

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 35	\$ 0	\$ 35	\$ 1,452
Educ. Supplies/Materials	5,503	0	5,503	2,313
Telephone	3,064	0	3,064	2,635
Concession Purchases	8,478	0	8,478	9,515
School Picture Costs	1,335	0	1,335	863
Athletics, other	1,236	0	1,236	1,378
Book Fair	393	0	393	0
Candy Purchases	0	0	0	1,260
Repairs & Maintenance	643	0	643	705
4-H Club (Jr. High)	0	1,870	1,870	683
Art	0	0	0	33
Basketball	0	2,652	2,652	4,690
Cheerleaders	0	325	325	429
Computer	0	242	242	160
Football	0	0	0	677
Graduation	0	0	0	1,419
Industrial Arts	0	0	0	913
Library	0	34	34	453
Lum Con	0	2,325	2,325	2,416
Peer Helpers/Facilitators	0	0	0	2,744
PTO/Parents' Assn.	0	790	790	0
Publications	0	54	54	55
Science	0	0	0	723
Student Council/SGO	0	5,019	5,019	3,045
Teachers' Courtesy Fund	0	503	503	0
Year Book	907	0	907	808
Miscellaneous	<u>1,682</u>	<u>0</u>	<u>1,682</u>	<u>2,197</u>
 Total Expenditures	 \$23,276	 \$13,814	 \$37,090	 \$41,565

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Excess (Deficiency) of Revenues over Expenditures	\$ (1,519)	\$ 1,590	\$ 71	\$ 880
Other Financing Sources (uses):				
Transfers In	200	15	215	607
Transfers Out	<u>0</u>	<u>215</u>	<u>215</u>	<u>607</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,319)	\$ 1,390	\$ 71	\$ 880
Fund Balance at Beginning of Year	<u>5,380</u>	<u>2,448</u>	<u>7,828</u>	<u>6,948</u>
Fund Balance at End of Year	\$ <u>4,061</u>	\$ <u>3,838</u>	\$ <u>7,899</u>	\$ <u>7,828</u>

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$ 377	\$ 305	\$ 227	\$0	\$ 455
BETA Club	248	4,095	4,194	0	149
Cheerleaders	0	627	335	0	292
Library	8	2,849	2,176	0	681
Peer Helpers/Facilitators	41	0	0	0	41
PTSO/PTO/Parent Assoc.	458	1,145	1,343	0	260
Quiz Bowl	1	184	179	0	6
Student Council	0	559	446	0	113
Teachers' Courtesy Fund	<u>1,055</u>	<u>1,121</u>	<u>1,076</u>	<u>0</u>	<u>1,100</u>
Total	\$2,188	\$10,885	\$9,976	\$0	\$3,027

The accompanying notes are an integral part of this statement.

NATCHITOCHES JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$3,406	\$2,409	\$5,815	\$16,310
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Assets	 \$3,406	 \$2,409	 \$5,815	 \$16,310
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	3,406	0	3,406	3,108
Fund Balance, Restricted	<u>0</u>	<u>2,409</u>	<u>2,409</u>	<u>13,202</u>
 Total Liabilities & Fund Balance	 \$3,406	 \$2,409	 \$5,815	 \$16,310

The accompanying notes are an integral part of this statement.

PROVENCAL STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Concessions	\$10,037	\$ 0	\$10,037	\$ 0
School Pictures	2,296	0	2,296	2,376
Interest Income	19	0	19	29
Athletics	0	8,859	8,859	4,002
4-H Club (4-6)	0	4,242	4,242	526
Band	0	236	236	1,748
Cheerleaders	0	341	341	378
Graduation	0	2,580	2,580	708
Library	0	2,894	2,894	3,920
Peer Helpers/Facilitators	0	168	168	516
PTSO/PTO/Parent Assoc.	0	1,303	1,303	2,040
Student Assistance/Supply	0	3,927	3,927	3,527
Student Council/SGO	0	286	286	207
Teachers' Courtesy Fund	0	918	918	1,045
Donations/Miscellaneous	<u>2,272</u>	<u>13,080</u>	<u>15,352</u>	<u>2,409</u>
 Total Revenues	 \$14,624	 \$38,834	 \$53,458	 \$23,430

Continued next page.

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
ASSETS:				
Cash	\$16,720	\$3,856	\$20,576	\$18,915
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$16,720	\$3,856	\$20,576	\$18,915
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	16,720	0	16,720	12,945
Fund Balance, Restricted	<u>0</u>	<u>3,856</u>	<u>3,856</u>	<u>5,970</u>
Total Liabilities & Fund Balance	\$16,720	\$3,856	\$20,576	\$18,915

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 723	\$ 0	\$ 723	\$ 0
Telephone	413	0	413	0
Concessions Sales	5,631	0	5,631	8,394
School Pictures	2,761	0	2,761	1,741
Spirit Shirt Sales	1,172	0	1,172	608
Book Fair	2,714	0	2,714	0
Yearbook Sales	1,120	0	1,120	1,005
Field Trips	3,304	0	3,304	5,341
Interest Income	608	0	608	565
4-H Club (4-6)	0	549	549	587
Band	0	1,558	1,558	964
Graduation	0	1,395	1,395	1,328
Intramurals	0	196	196	0
Library	0	0	0	2,599
Orchestra	0	31	31	5,396
PTSO/PTO/Parent Assoc.	0	5,149	5,149	7,622
Student Council/SGO	0	3,432	3,432	5,005
Teachers' Courtesy Fund	0	1,465	1,465	1,553
Weekly Reader	0	221	221	375
Miscellaneous/Donations	<u>9,716</u>	<u>0</u>	<u>9,716</u>	<u>1,968</u>
 Total Revenues	 \$28,162	 \$13,996	 \$42,158	 \$45,151

Continued next page.

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 2,061	\$ 0	\$ 2,061	\$ 3,998
Educational Supplies	298	0	298	0
Telephone	795	0	795	748
Concession Purchases	3,369	0	3,369	4,560
School Picture Costs	1,136	0	1,136	144
Spirit Shirt Costs	1,239	0	1,239	515
Book Fair	2,602	0	2,602	0
Yearbook Costs	1,027	0	1,027	974
Field Trips	3,313	0	3,313	4,981
Repairs & Maintenance	1,189	0	1,189	929
4-H Club (4-6)	0	545	545	745
Band	0	1,646	1,646	871
Graduation	0	2,701	2,701	22
Intramurals	0	198	198	1
Library	0	0	0	2,089
Orchestra	0	18	18	5,089
PTSO/PTO/Parent Assoc.	0	5,670	5,670	7,331
Student Council/SGO	0	3,853	3,853	5,402
Teachers' Courtesy Fund	0	1,258	1,258	1,221
Weekly Reader	0	221	221	376
Miscellaneous	<u>7,358</u>	<u>0</u>	<u>7,358</u>	<u>3,622</u>
Total Expenditures	\$24,387	\$16,110	\$40,497	\$43,614
Excess (Deficiency) of Revenues over Expenditures	\$ 3,775	\$ (2,114)	\$ 1,661	\$ 1,536
Fund Balance at Beginning of Year	<u>12,945</u>	<u>5,970</u>	<u>18,915</u>	<u>17,379</u>
Fund Balance at End of Year	\$16,720	\$ 3,856	\$20,576	\$18,915

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$ 65	\$ 549	\$ 545	\$0	\$ 69,
Band	96	1,558	1,646	0	9
Graduation	1,306	1,395	2,701	0	0
Intramurals	22	196	198	0	20
Orchestra	356	31	18	0	369
PTSO/PTO/Parent Assoc.	2,685	5,149	5,670	0	2,164
Student Council/SGO	1,107	3,432	3,853	0	686
Teachers' Courtesy Fund	333	1,465	1,258	0	539
Weekly Reader	<u>0</u>	<u>221</u>	<u>221</u>	<u>0</u>	<u>0</u>
Total	\$5,970	\$13,996	\$16,110	\$0	\$3,856

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$26,696	\$3,097	\$29,793	\$25,548
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Assets	 \$26,696	 \$3,097	 \$29,793	 \$25,548
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	26,696	0	26,696	23,360
Fund Balance, Restricted	<u>0</u>	<u>3,097</u>	<u>3,097</u>	<u>2,188</u>
 Total Liabilities & Fund Balance	 \$26,696	 \$3,097	 \$29,793	 \$25,548

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 45	\$ 0	\$ 45	\$ 0
Concessions Sales	22,538	0	22,538	19,750
School Pictures	2,707	0	2,707	2,190
Athletics, other	998	0	998	0
Field Trips	1,341	0	1,341	1,223
Interest Income	1,397	0	1,397	1,219
School Board Reimb.	0	0	0	675
Athletics	0	0	0	1,311
4-H Club (4-6)	0	305	305	295
BETA Club	0	4,095	4,095	664
Band	0	0	0	0
Cheerleaders	0	627	627	1,523
Library	0	2,849	2,849	3,093
Peer Helpers/Facilitators	0	0	0	206
PTSO/PTO/Parent Assoc.	0	1,145	1,145	1,376
Student Council	0	559	559	0
Teachers' Courtesy Fund	0	1,121	1,121	966
Quiz Bowl	0	184	184	0
Donations/Miscellaneous	<u>1,478</u>	<u>0</u>	<u>1,478</u>	<u>442</u>
 Total Revenues	 \$30,504	 \$10,885	 \$41,389	 \$34,932

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW JUNIOR HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHIES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance 6-30-95	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-96
4-H Club (Jr. High)	\$ 162	\$ 1,747	\$ 1,870	\$ 0	\$ 39
Basketball	1,048	2,035	2,652	0	431
Cheerleaders	0	355	325	0	30
Computer	130	190	242	0	78
Football	54	0	0	0	54
Library	23	11	34	0	0
Lum Con	444	2,677	2,325	0	796
Peer Helpers/Facilitators	15	0	0	(15)	0
PTO/Parents' Assn.	0	2,130	790	(200)	1,140
Publications	96	0	54	0	42
Science	0	0	0	0	0
Student Council/SEO	476	4,977	5,019	15	449
Teachers' Courtesy Fund	0	1,282	503	0	779
<b>Total</b>	<b>\$2,448</b>	<b>\$15,404</b>	<b>\$13,814</b>	<b>\$(200)</b>	<b>\$3,838</b>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PRESCHOOL CENTER ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 112	\$ 0	\$ 112	\$ 157
Concessions Sales	1,617	0	1,617	1,911
School Pictures	446	0	446	342
Spirit Shirt Sales	499	0	499	1,030
Book Fair	918	0	918	0
Field Trips	226	0	226	236
PTSO/PTO/Parent Assoc.	0	1,405	1,405	1,015
Principals' Assoc.	0	260	260	260
Student Assistance/Supply	0	420	420	510
Teachers' Courtesy Fund	<u>0</u>	<u>433</u>	<u>433</u>	<u>592</u>
 Total Revenues	 \$3,818	 \$2,518	 \$6,336	 \$6,053

Continued next page.

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 1,041	\$ 0	\$ 1,041	\$ 1,200
Educ. Supplies/Materials	2,006	0	2,006	2,172
Telephone	1,559	0	1,559	1,480
Concession Purchases	3,500	0	3,500	3,266
School Picture Costs	1,365	0	1,365	214
Gumbo Supper Costs	254	0	254	385
Book Fair Costs	2,201	0	2,201	4,166
Field Trips	4,264	0	4,264	4,660
Repairs & Maintenance	436	0	436	666
4-H Club (4-6)	0	60	60	5
Band	0	3,117	3,117	2,321
Drill Team	0	1,944	1,944	1,084
Peer Helpers/Facilitators	0	0	0	54
PTSO/PTO/Parent Assoc.	0	2,035	2,035	5,125
Yearbook	0	2,496	2,496	0
Teachers' Courtesy Fund	0	700	700	600
Miscellaneous	<u>4,301</u>	<u>1,063</u>	<u>5,364</u>	<u>3,002</u>
Total Expenditures	<u>\$20,927</u>	<u>\$11,415</u>	<u>\$32,342</u>	<u>\$30,400</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 1,620	\$ (786)	\$ 834	\$ (559)
Other Financing Sources (uses):				
Transfers In	0	737	737	0
Transfers Out	<u>737</u>	<u>0</u>	<u>737</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 883	\$ (49)	\$ 834	\$ (559)
Fund Balance at Beginning of Year	<u>4,073</u>	<u>600</u>	<u>4,673</u>	<u>5,232</u>
Fund Balance at End of Year	<u>\$ 4,956</u>	<u>\$ 551</u>	<u>\$ 5,507</u>	<u>\$ 4,673</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$ 153	\$ 62	\$ 60	\$ 0	\$ 155
Band	(392)	2,717	3,117	0	(792)
Choir	(60)	0	0	60	0
Drill Team	174	1,632	1,944	0	(138)
Peer Helpers/Facilitators	(25)	0	0	0	(25)
PTSO/PTO/Parent Assoc.	1,968	141	2,035	0	74
Reading Competition	(610)	0	0	610	0
Teachers' Courtesy Fund	(608)	390	700	0	(918)
Yearbook	0	4,691	2,496	0	2,195
Miscellaneous	<u>0</u>	<u>996</u>	<u>1,063</u>	<u>67</u>	<u>0</u>
Total	\$ <u>600</u>	\$ <u>10,629</u>	\$ <u>11,415</u>	\$ <u>737</u>	\$ <u>551</u>

The accompanying notes are an integral part of this statement.

NORTH NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
ASSETS:				
Cash	\$15,005	\$3,135	\$18,140	\$16,447
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$15,005</u>	<u>\$3,135</u>	<u>\$18,140</u>	<u>\$16,447</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	15,005	0	15,005	12,644
Fund Balance, Restricted	<u>0</u>	<u>3,135</u>	<u>3,135</u>	<u>3,803</u>
Total Liabilities & Fund Balance	<u>\$15,005</u>	<u>\$ 3,135</u>	<u>\$18,140</u>	<u>\$16,447</u>

The accompanying notes are an integral part of this statement.

NORTH NATCHITOCHEES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 935	\$ 0	\$ 935	\$ 0
Educational Materials	3,139	0	3,139	3,387
Concessions Sales	9,170	0	9,170	7,101
School Pictures	9,834	0	9,834	9,474
Spirit Shirt Sales	1,352	0	1,352	2,202
Field Trips	6,514	0	6,514	1,780
Interest Income	525	0	525	434
4-H Club (4-6)	0	1,222	1,222	588
Library	0	4,715	4,715	5,105
Peer Helpers/Facilitators	0	141	141	226
PTSO/PTO/Parent Assoc.	0	6,694	6,694	2,867
Student Assistance/Supply	0	0	0	404
Teachers' Courtesy Fund	0	293	293	475
Donations/Miscellaneous	<u>262</u>	<u>0</u>	<u>262</u>	<u>581</u>
 Total Revenues	 <u>\$31,731</u>	 <u>\$13,065</u>	 <u>\$44,796</u>	 <u>\$34,622</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NORTH NATCHITOCHIES ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHIES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 4,180	\$ 0	\$ 4,180	\$ 157
Educ. Supplies/Materials	2,724	0	2,724	5,069
Telephone	1,075	0	1,075	1,456
Concession Purchases	6,242	0	6,242	4,889
School Picture Costs	6,094	0	6,094	5,608
Spirit Shirt Costs	2,287	0	2,287	1,915
Field Trips	6,513	0	6,513	1,780
Repairs & Maintenance	0	0	0	2,236
4-H Club (4-6)	0	1,169	1,169	451
Library	0	4,964	4,964	5,049
Peer Helpers/Facilitators	0	333	333	783
PTSO/PTO/Parent Assoc.	0	6,989	6,989	2,470
Student Assistance/Supply	0	0	0	404
Miscellaneous	257	0	257	0
Teachers' Courtesy Fund	<u>0</u>	<u>276</u>	<u>276</u>	<u>712</u>
Total Expenditures	<u>\$29,372</u>	<u>\$13,731</u>	<u>\$43,103</u>	<u>\$32,979</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 2,359	\$ (666)	\$ 1,693	\$ 1,644
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,195
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,195</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 2,359	\$ (666)	\$ 1,693	\$ 1,644
Fund Balance at Beginning of Year	<u>12,646</u>	<u>3,801</u>	<u>16,447</u>	<u>14,803</u>
Fund Balance at End of Year	<u>\$15,005</u>	<u>\$ 3,135</u>	<u>\$18,140</u>	<u>\$16,447</u>

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$ 182	\$ 185	\$ 117	\$ 0	\$ 250
4-H Club (Jr. High)	123	76	75	0	123
Band	0	25	25	0	0
Basketball-Boys	0	900	900	0	0
Basketball-Girls	0	1,175	1,080	0	95
Cheerleaders	663	2,812	2,628	0	847
Drivers' Education	0	2,950	2,950	0	0
Math Club	80	927	1,307	300	0
Peer Helpers/Facilitators	6	20	20	0	6
Pep Squad	0	167	152	0	15
PTSO/PTO/Parent Assoc.	1,102	6,279	6,987	0	394
Publications	70	0	70	0	0
Student Council/SGO	16	0	16	0	0
Miscellaneous	0	1,234	1,505	271	0
Teachers' Courtesy Fund	<u>59</u>	<u>351</u>	<u>190</u>	<u>0</u>	<u>221</u>
Total	\$2,301	\$17,101	\$18,022	\$571	\$1,951

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PRESCHOOL CENTER ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$365	\$3,324	\$3,689	\$3,092
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$365</u>	<u>\$3,324</u>	<u>\$3,689</u>	<u>\$3,092</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	365	0	365	330
Fund Balance, Restricted	<u>0</u>	<u>3,324</u>	<u>3,324</u>	<u>2,762</u>
Total Liabilities & Fund Balance	<u>\$365</u>	<u>\$3,324</u>	<u>\$3,689</u>	<u>\$3,092</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$ 61	\$ 471	\$ 492	\$0	\$ 40
Gifted & Talented	0	3,723	3,682	0	41
Peer Helpers/Facilitators	94	159	178	0	75
PTSO/PTO/Parent Assoc.	13	20,999	16,463	0	4,549
Teachers' Courtesy Fund	<u>194</u>	<u>168</u>	<u>210</u>	<u>0</u>	<u>152</u>
Total	\$362	\$25,520	\$21,025	\$0	\$4,857

The accompanying notes are an integral part of this statement.

NATCHITOCHES PRESCHOOL CENTER ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 356	\$ 0	\$ 356	\$ 158
Educ. Supplies/Materials	933	0	933	653
Concession Purchases	1,181	0	1,181	1,192
Book Fair	896	0	896	0
Spirit Shirt Costs	0	0	0	1,008
Field Trips	222	0	222	236
Repairs & Maintenance	196	0	196	467
PTSO/PTO/Parent Assoc.	0	681	681	1,505
Principal's Assoc.	0	283	283	335
Student Assistance/Supply	0	425	425	501
Teachers' Courtesy Fund	0	566	566	464
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>72</u>
Total Expenditures	<u>\$3,784</u>	<u>\$1,955</u>	<u>\$5,739</u>	<u>\$6,521</u>
Excess (Deficiency) of Revenues over Expenditures	\$ 34	\$ 563	\$ 597	\$ (538)
Other Financing Sources (uses):				
Transfers In	0	100	100	0
Transfers Out	<u>0</u>	<u>100</u>	<u>100</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 34	\$ 563	\$ 597	\$ (538)
Fund Balance at Beginning of Year	<u>331</u>	<u>2,761</u>	<u>3,092</u>	<u>3,630</u>
Fund Balance at End of Year	<u>\$ 365</u>	<u>\$3,324</u>	<u>\$3,689</u>	<u>\$3,092</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PRESCHOOL CENTER ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
PTSO/PTO/Parent Assoc.	\$1,903	\$1,405	\$ 681	\$(100)	\$2,527
Principals' Assoc.	534	260	283	100	611
Student Assistance/Supply	109	420	425	0	104
Teachers' Courtesy Fund	<u>215</u>	<u>433</u>	<u>566</u>	<u>0</u>	<u>82</u>
Total	\$2,761	\$2,518	\$1,955	\$ <u>0</u>	\$3,324

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL AND COMPLIANCE

*Johnson, Thomas & Cunningham*

*Certified Public Accountants*

Page 108

*Eddie G. Johnson, Jr. C.P.A., A Professional Corporation*  
*Mark D. Thomas, C.P.A., A Professional Corporation*  
*Roger W. Cunningham, C.P.A., A Professional Corporation*

*321 Bienville Street*  
*Natchitoches, Louisiana 71457*  
*(318) 352-3652*  
*Fax (318) 352-4447*

AUDITOR'S REPORT ON INTERNAL CONTROL  
STRUCTURE IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS

Natchitoches Parish School Board  
Natchitoches, LA 71457

We have audited the component unit financial statements of the Natchitoches Parish Student Activity Funds for the year ended June 30, 1996, and have issued our report thereon, dated November 11, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government-Auditing-Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Government", and the Louisiana Governmental Audit Guide. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements covered by our report are free of material misstatement.

In planning and performing our audit of the component unit financial statements of the Natchitoches Parish Student Activity Funds for the year ended June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- Cash Receipts
- Cash Disbursements
- Revenue & Receivables
- Expenditures & Accounts Payable

For all of the control categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

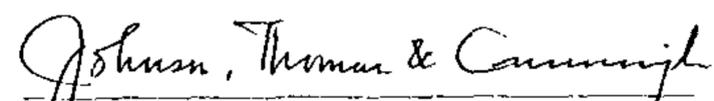
A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level of risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above.

However, our study and evaluation disclosed that due to a lack of personnel, there are no separation of duties in the schools' offices. This lack of separation of duties constitutes a material weakness in internal control, however, it is not practicable for the School Board to add accounting personnel.

This condition was considered in determining the nature, timing, and extent of the audit tests to be applied in our audit of the 1996 financial statements. This report does not affect our report on the June 30, 1996 financial statements dated November 11, 1996.

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 11, 1996  
Natchitoches, Louisiana

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**  
(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

*Johnson, Thomas & Cunningham*

Page 110

*Certified Public Accountants*

*Edith G. Johnson, Jr., C.P.A., A Professional Corporation*  
*Mark D. Thomas, C.P.A., A Professional Corporation*  
*Robert H. Cunningham, C.P.A., A Professional Corporation*

*321 Bienville Street*  
*Natchitoches, Louisiana 71457*  
*(318) 352-3652*  
*Fax (318) 352-4447*

COMPLIANCE REPORT BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

We have audited the component unit financial statements of the Natchitoches Parish Student Activity Funds, and the combining, individual fund and account group financial statements as of and for the year ended June 30, 1996, and have issued our report thereon dated November 11, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments", 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 being audited are free of material misstatement.

Compliance with laws, regulations, and contracts applicable to the Natchitoches Parish Student Activity Funds, is the responsibility of the schools' principals and the School Board's management. As part of obtaining reasonable assurance about whether the aforementioned financial statements are free of material misstatement, we performed tests of the school's compliance with certain provisions of laws, regulations, and contracts. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Natchitoches Parish Student Activity Funds, complied, in all material respects, 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.

This report is intended for the information of management. This restriction is not intended to limit the distribution of this report, which, upon delivery to the Natchitoches Parish Student Activity Funds, is a matter of public record.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPA's

November 11, 1996  
Natchitoches, Louisiana

**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.**

Released to \_\_\_\_\_

NORTH NATCHITOCHEs ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$ 141	\$ 1,222	\$ 1,169	\$0	\$ 194
Library	793	4,715	4,964	0	544
Peer Helpers/Facilitators	638	141	333	0	446
PTSO/PTO/Parent Assoc.	1,999	6,694	6,989	0	1,704
Teachers' Courtesy Fund	<u>230</u>	<u>293</u>	<u>276</u>	<u>0</u>	<u>247</u>
Total	<u>\$3,801</u>	<u>\$13,065</u>	<u>\$13,731</u>	<u>\$0</u>	<u>\$3,135</u>

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 357	\$ 0	\$ 357	\$ 486
Educational Materials	4,410	0	4,410	4,823
School Pictures	1,099	0	1,099	778
Athletics, other	4,800	0	4,800	1,640
Candy Sales	1,067	0	1,067	1,081
Yearbook Sales	1,763	0	1,763	1,548
Field Trips	284	0	284	0
School Board Reimb.	0	0	0	1,542
4-H Club (Jr. High)	0	30	30	168
BETA Club	0	3,941	3,941	440
Math Club	0	599	599	0
Science	0	0	0	660
Donations/Miscellaneous	<u>2,854</u>	<u>0</u>	<u>2,854</u>	<u>7,149</u>
 Total Revenues	 \$16,634	 \$4,570	 \$21,204	 \$20,316

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES NINTH GRADE CENTER STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Total (Memorandum <u>Only</u> )	6-30-95 (Memorandum <u>Only</u> )
REVENUES:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 26
Educational Materials	0	0	0	1,294
Concessions Sales	1,717	0	1,717	46
Athletics, other	1,024	0	1,024	849
Yearbook Sales	1,814	0	1,814	2,240
Field Trips	1,108	0	1,108	0
Shirt Sales	170	0	170	0
School Board Reimb.	0	0	0	4,863
4-H Club (4-6)	0	120	120	505
FBLA	0	5,469	5,469	3,855
French Club	0	1,390	1,390	1,777
Library	0	82	82	125
Peer Helpers/Facilitators	0	673	673	569
PTSO/PTO/Parents' Assoc.	0	0	0	70
SADD	0	15,156	15,156	8,844
Science	0	0	0	765
Student Council/SGO	0	1,450	1,450	0
Teachers' Courtesy Fund	0	299	299	215
YACA	0	867	867	0
Donations/Miscellaneous	<u>6,268</u>	<u>100</u>	<u>6,368</u>	<u>2,630</u>
Total Revenues	\$12,101	\$25,606	\$37,707	\$28,671

Continued next page.

The accompanying notes are an integral part of this statement.

PROVENCAL STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 2,517	\$ 0	\$ 2,517	\$ 817
Concessions	6,615	0	6,615	0
Telephone	1,887	0	1,887	554
Repairs & Maintenance	343	0	343	337
Athletics	0	9,652	9,652	3,704
4-H Club (4-6)	0	3,873	3,873	464
Band	0	428	428	1,481
Cheerleaders	0	18	18	438
Graduation	0	1,404	1,404	158
Library	0	2,476	2,476	3,020
Peer Helpers/Facilitators	0	205	205	422
PTSO/PTO/Parent Assoc.	0	1,437	1,437	2,210
Student Assistance/Supply	0	3,505	3,505	3,417
Student Council/SGO	0	383	383	152
Teachers' Courtesy Fund	0	888	888	1,203
Miscellaneous	<u>0</u>	<u>10,879</u>	<u>10,879</u>	<u>3,305</u>
Total Expenditures	\$11,362	\$35,148	\$46,510	\$21,681
Excess (Deficiency) of Revenues over Expenditures	\$ 3,262	\$ 3,686	\$ 6,948	\$ 1,749
Other Financing Sources (Uses):				
Transfers In	387	0	387	1,104
Transfer Out	<u>0</u>	<u>387</u>	<u>387</u>	<u>1,104</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ 3,649	\$ 3,299	\$ 6,948	\$ 1,749
Fund Balance at Beginning of Year	<u>2,708</u>	<u>5,417</u>	<u>8,125</u>	<u>6,376</u>
Fund Balance at End of Year	\$ <u>6,357</u>	\$ <u>8,716</u>	\$ <u>15,073</u>	\$ <u>8,125</u>

The accompanying notes are an integral part of this statement.

PROVENCAL STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Athletics	\$1,194	\$ 8,859	\$ 9,652	\$ 0	\$ 401
4-H Club (4-6)	107	4,242	3,873	0	476
BETA Club	387	0	0	(387)	0
Band	267	236	428	0	75
Cheerleaders	337	341	18	0	660
Graduation	564	2,580	1,404	0	1,740
Library	938	2,894	2,476	20	1,376
Peer Helpers/Facilitators	578	168	205	0	541
PTSO/PTO/Parent Assoc.	134	1,303	1,437	0	0
Student Assistance/Supply	525	3,927	3,505	(20)	927
Student Council/SGO	205	286	383	0	108
Teachers' Courtesy Fund	181	918	888	0	211
Miscellaneous	<u>0</u>	<u>13,080</u>	<u>10,879</u>	<u>0</u>	<u>2,201</u>
Total	\$5,417	\$38,834	\$35,148	\$(387)	\$8,717

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
ASSETS:				
Cash	\$10,288	\$5,208	\$15,496	\$12,978
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$10,288</u>	<u>\$5,208</u>	<u>\$15,496</u>	<u>\$12,978</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	10,288	0	10,288	10,364
Fund Balance, Restricted	<u>0</u>	<u>5,208</u>	<u>5,208</u>	<u>2,614</u>
Total Liabilities & Fund Balance	<u>\$10,288</u>	<u>\$5,208</u>	<u>\$15,496</u>	<u>\$12,978</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Educational Materials	\$ 944	\$ 0	\$ 944	\$ 1,160
Concessions Sales	2,017	0	2,017	489
School Pictures	2,211	0	2,211	2,427
Candy Sales	0	0	0	1,470
Gumbo Supper Costs	0	0	0	1,694
Book Fair	2,095	0	2,095	1,877
Yearbook Sales	1,413	0	1,413	1,326
Field Trips	1,994	0	1,994	1,202
Interest Income	429	0	429	516
PTSO/PTO/Parent Assoc.	0	11,690	11,690	12,821
Track	0	0	0	54
Teachers' Courtesy Fund	0	882	882	321
Donations/Miscellaneous	<u>2,971</u>	<u>0</u>	<u>2,971</u>	<u>5,937</u>
Total Revenues	<u>\$14,074</u>	<u>\$12,572</u>	<u>\$26,646</u>	<u>\$31,293</u>

Continued next page.

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 1,447	\$ 0	\$ 1,447	\$ 849
Educ. Supplies/Materials	3,677	0	3,667	5,345
Telephone	409	0	409	491
Concession Purchases	468	0	468	95
School Picture Costs	246	0	246	190
Candy Purchases	0	0	0	184
Gumbo Supper Costs	0	0	0	381
Book Fair Costs	1,962	0	1,962	1,318
Yearbook Costs	1,290	0	1,290	1,342
Field Trips	2,559	0	2,559	1,939
Repairs & Maintenance	1,506	0	1,506	1,358
PTSO/PTO/Parent Assoc.	0	9,251	9,251	12,876
Track	0	0	0	2,174
Teachers' Courtesy Fund	0	727	727	398
Miscellaneous	<u>586</u>	<u>0</u>	<u>586</u>	<u>5,071</u>
Total Expenditures	<u>\$14,150</u>	<u>\$2,978</u>	<u>\$24,128</u>	<u>\$34,012</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (76)	\$2,594	\$ 2,518	\$ (2,719)
Other Financing Sources (Uses):				
Transfers In	0	0	0	980
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>980</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (76)	\$2,594	\$ 2,518	\$ (2,719)
Fund Balance at Beginning of Year	<u>10,364</u>	<u>2,614</u>	<u>12,978</u>	<u>15,697</u>
Fund Balance at End of Year	<u>\$10,288</u>	<u>\$5,208</u>	<u>\$15,496</u>	<u>\$12,978</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 729
Educational Materials	1,094	0	1,094	2,634
Telephone	0	0	0	269
Concessions Sales	3,299	0	3,299	3,311
School Pictures	5,271	0	5,271	919
Gumbo Supper Costs	977	0	977	1,064
Book Fair	2,875	0	2,875	4,661
Field Trips	4,887	0	4,887	4,660
4-H Club (4-6)	0	62	62	88
Band	0	2,717	2,717	1,840
Choir	0	0	0	1
Drill Team	0	1,632	1,632	1,271
Peer Helpers/Facilitators	0	0	0	71
PTSO/PTO/Parent Assoc.	0	141	141	4,666
Yearbook	0	4,691	4,691	0
Teachers' Courtesy Fund	0	390	390	295
Donations/Miscellaneous	<u>4,144</u>	<u>996</u>	<u>5,140</u>	<u>3,362</u>
 Total Revenues	 \$22,547	 \$10,629	 \$33,176	 \$29,841

Continued next page.

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$3,135	\$783	\$3,918	\$5,209
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$3,135</u>	<u>\$783</u>	<u>\$3,918</u>	<u>\$5,209</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	3,135	0	3,135	5,041
Fund Balance, Restricted	<u>0</u>	<u>783</u>	<u>783</u>	<u>168</u>
Total Liabilities & Fund Balance	<u>\$3,135</u>	<u>\$783</u>	<u>\$3,918</u>	<u>\$5,209</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$4,956	\$410	\$5,366	\$4,673
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>141</u>	<u>141</u>	<u>0</u>
Total Assets	<u>\$4,956</u>	<u>\$551</u>	<u>\$5,507</u>	<u>\$4,673</u>
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	4,956	0	4,956	4,072
Fund Balance, Restricted	<u>0</u>	<u>551</u>	<u>551</u>	<u>601</u>
Total Liabilities & Fund Balance	<u>\$4,956</u>	<u>\$551</u>	<u>\$5,507</u>	<u>\$4,673</u>

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
EXPENDITURES:				
Office Expenses	\$ 6,367	\$ 0	\$ 6,367	\$ 7,974
Educ. Supplies/Materials	5,483	0	5,483	4,516
Athletics, other	4,336	0	4,336	1,529
Yearbook Costs	2,092	0	2,092	863
Repairs & Maintenance	262	0	262	614
BETA Club	0	3,464	3,464	50
Math Club	0	491	491	0
Science	0	0	0	660
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,280</u>
Total Expenditures	<u>\$18,540</u>	<u>\$3,955</u>	<u>\$22,495</u>	<u>\$19,485</u>
Excess (Deficiency) of Revenues over Expenditures	\$ (1,906)	\$ 615	\$ (1,291)	\$ 830
Other Financing Sources (uses):				
Transfers In	0	0	0	1,222
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,222</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,906)	\$ 615	\$ (1,291)	\$ 830
Fund Balance at Beginning of Year	<u>5,041</u>	<u>168</u>	<u>5,209</u>	<u>4,379</u>
Fund Balance at End of Year	<u>\$ 3,135</u>	<u>\$ 783</u>	<u>\$ 3,918</u>	<u>\$ 5,209</u>

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (4-6)	\$168	\$ 30	\$ 0	\$0	\$198
BETA Club	0	3,941	3,464	0	477
Math Club	<u>0</u>	<u>599</u>	<u>491</u>	<u>0</u>	<u>108</u>
Total	\$168	\$4,570	\$3,955	\$0	\$783

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
ASSETS:				
Cash	\$18,116	\$4,857	\$22,973	\$20,448
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	<u>\$18,116</u>	<u>\$4,857</u>	<u>\$22,973</u>	<u>\$20,448</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
FUND BALANCE:				
Fund Balance, Unrestricted	18,116	0	18,116	20,086
Fund Balance, Restricted	<u>0</u>	<u>0</u>	<u>4,857</u>	<u>362</u>
Total Liabilities & Fund Balance	<u>\$18,116</u>	<u>\$4,857</u>	<u>\$22,973</u>	<u>\$20,448</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
REVENUES:				
Educational Materials	\$12,877	\$ 0	\$12,877	\$ 5,569
School Pictures	1,636	0	1,636	2,469
Spirit Shirt Sales	940	0	940	2,180
Book Fair	2,377	0	2,377	4,379
Yearbook Sales	3,682	0	3,682	2,506
Interest Income	697	0	697	848
4-H Club (4-6)	0	471	471	248
Gifted & Talented	0	3,723	3,723	2,202
Peer Helpers/Facilitators	0	159	159	276
PTSO/PTO/Parent Assoc.	0	20,999	20,999	17,236
Teachers' Courtesy Fund	0	168	168	162
Donations/Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,168</u>
 Total Revenues	 \$22,209	 \$25,520	 \$47,729	 \$47,245

Continued next page.

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 87	\$ 0	\$ 87	\$ 0
Educ. Supplies/Materials	14,148	0	14,148	12,754
Spirit Shirt Costs	950	0	950	1,853
Book Fair Costs	2,412	0	2,412	3,929
Yearbook Costs	3,195	0	3,195	2,243
Field Trips	1,738	0	1,738	0
Repairs & Maintenance	1,056	0	1,056	0
4-H Club (4-6)	0	492	492	188
Gifted & Talented	0	3,682	3,682	2,251
Peer Helpers/Facilitators	0	178	178	230
PTSO/PTO/Parent Assoc.	0	16,463	16,463	24,733
Teachers' Courtesy Fund	0	210	210	205
Miscellaneous	<u>593</u>	<u>0</u>	<u>593</u>	<u>6,226</u>
Total Expenditures	\$24,179	\$21,025	\$45,204	\$54,611
Excess (Deficiency) of Revenues over Expenditures	\$ (1,970)	\$ 4,495	\$ 2,525	\$ (7,366)
Other Financing Sources (uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,970)	\$ 4,495	\$ 2,525	\$ (7,366)
Fund Balance at Beginning of Year	<u>20,086</u>	<u>362</u>	<u>20,448</u>	<u>27,814</u>
Fund Balance at End of Year	\$18,116	\$ 4,857	\$22,973	\$20,448

The accompanying notes are an integral part of this statement.

PROVENCAL STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$5,667	\$8,716	\$14,383	\$7,452
Investment Account	690	0	690	673
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$6,357	\$8,716	\$15,073	\$8,125
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	6,357	0	6,357	2,709
Fund Balance, Restricted	<u>0</u>	<u>8,716</u>	<u>8,716</u>	<u>5,416</u>
Total Liabilities & Fund Balance	\$6,357	\$8,716	\$15,073	\$8,125

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers In/(Out)	Fund Balance <u>6-30-96</u>
PTSO/PTO/Parent Assoc.	\$2,388	\$11,690	\$9,251	\$0	\$4,827
Teachers' Courtesy Fund	<u>226</u>	<u>882</u>	<u>727</u>	<u>0</u>	<u>381</u>
Total	\$2,614	\$12,572	\$9,978	\$0	\$5,208

The accompanying notes are an integral part of this statement.

# *Johnson, Thomas & Cunningham*

*Certified Public Accountants*

*Public Co. Johnson, T. Co., P.C.A., A Professional Corporation*  
*Mark D. Thomas, C.P.A., A Professional Corporation*  
*Ray, H. Cunningham, C.P.A., A Professional Corporation*

*321 Bienville Street*  
*Natchitoches, Louisiana 71457*  
*(318) 352-3652*  
*Fax (318) 352-4447*

## INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

We have audited the component unit financial statements of the Natchitoches Parish Student Activity Funds, as of and for the year ended June 30, 1996, as listed in the Table of Contents. These financial statements are the responsibility of the school's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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, 1996.

In our opinion, the component unit 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, 1996, and the results of operations for the year then ended in conformity with generally accepted accounting principles.

*Johnson, Thomas & Cunningham*  
Johnson, Thomas & Cunningham, CPA's

November 11, 1996  
Natchitoches, Louisiana

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$36,259	\$ 0	\$36,259	\$44,042
Educ. Supplies/Materials	91,326	0	91,326	68,228
Telephone	22,906	0	22,906	21,616
Concession Purchases	77,894	0	77,894	67,152
School Picture Costs	28,710	0	28,710	26,375
Athletics, other	19,045	0	19,045	17,714
Spirit Shirt Costs	4,811	0	4,811	5,291
Candy Purchases	0	0	0	1,444
Gumbo Supper Costs	254	0	254	766
Book Fair Costs	10,466	1,160	11,626	11,443
Yearbook Costs	10,654	0	10,654	9,703
Field Trips	23,550	0	23,550	18,992
Repairs & Maintenance	14,275	0	14,275	14,337
Capital Expenditures	0	0	0	3,000
Vehicle Expenses	1,766	0	1,766	777
Athletics	0	59,413	59,413	28,362
Athletics-Girls	0	18	18	48
4-H Club (4-6)	0	8,063	8,063	3,828
4-H Club (Jr. High)	0	2,805	2,805	1,757
Aerospace	0	0	0	328
Alumni	0	5,118	5,118	746
Art	0	2,796	2,796	3,257
Athletic Boosters	0	19,842	19,842	19,862
BETA Club	0	7,658	7,658	562
Band	0	67,234	67,234	60,079
Baseball	0	4,428	4,428	7,131
Basketball	0	23,213	23,213	18,088
Basketball-Girls	0	1,080	1,080	0
Basketball Team-Boys	0	2,869	2,869	1,500
Basketball Team-Girls	0	3,838	3,838	1,971
Bible Club	0	1,233	1,233	0

Continued next page.

The accompanying notes are an integral part of this statement.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**Independent Auditor's Report on the Internal  
Control Structure Used in Administering  
Federal Financial Assistance Programs**

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1996, and have issued my report thereon dated December 30, 1996. I have also audited the school board's compliance with requirements applicable to major federal financial assistance programs and have issued my report thereon dated December 30, 1996.

I conducted my audits in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States, and Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the school board complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing my audit for the year ended June 30, 1996, I considered the school board's internal control structure in order to determine my auditing procedures for the purpose of expressing an opinion on the school board's general purpose financial statements and on its compliance with requirements applicable to major programs and not to provide assurance on the internal control structure. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 30, 1996.

The management of the school board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**Independent Auditor's Report on Compliance  
With Specific Requirements Applicable to Nonmajor  
Federal Financial Assistance Program Transactions**

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1996, and have issued my report thereon dated December 30, 1996.

In connection with my audit of the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1996, and with my consideration of the internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular (OMB) A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Natchitoches Parish School Board's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to my attention that caused me to believe that the school board had not complied, in all material respects, with those requirements.

This report is intended for the information of the management of the school board. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 30, 1996

THIS PAGE IS INTENTIONALLY BLANK.

**OFFICIAL  
FILE COPY**  
**DO NOT SEND OUT**

(Xerox necessary  
copies from this  
copy and PLACE  
BACK IN FILE)

RECEIVED  
LEGISLATIVE AUDITOR

96 DEC 23 AM 10:18

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES PARISH SCHOOL BOARD  
COMPONENT UNIT FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 1996

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

Release Date FEB 5 1997

NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, Louisiana

Schedule of Federal Financial Assistance  
For the Year Ended June 30, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES
<u>United States Department of Agriculture</u>		
Passed through Louisiana Department of Agriculture and Forestry - Food Distribution	10.550	\$198,224
Passed through Louisiana Department of Education: School Breakfast Program	10.553	1,295,054 *
National School Lunch Program	10.555	<u>423,739 *</u>
Total United States Department of Agriculture		<u>1,917,017</u>
<u>United States Department of Education</u>		
Passed through Louisiana Department of Education: Adult Education - State Grant Program	84.002	80,389
Education of Children with Disabilities in State Operated or Supported Schools	84.009	7,236
Title I Grants to Local Educational Agencies	84.010	2,412,338 *
Migrant Education - Basic State Grant Program	84.011	153,983
Special Education - Grants to States	84.027	263,986
Vocational Education - Basic Grants to States	84.048	110,103
Special Education - Preschool Grants	84.173	67,934
Safe and Drug-Free Schools - State Grants	84.186A	76,348
Even Start - State Educational Agencies	84.213	164,160
State and Local Education Systematic Improvement Grants	84.276	59,086
Eisenhower Professional Development - State Grants	84.281	33,874
Innovative Education Program Strategies	84.298	48,578
National Challenge Grants for Technology in Education	84.303	483,403 *
Direct program - Impact Aid	84.041	6
Total United States Department of Education		<u>3,961,424</u>
<u>United States Department of Justice</u>		
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Juvenile Justice and Delinquency Prevention	16.546	<u>65,062</u>
<u>United States Department of Health and Human Services</u>		
Passed through the Louisiana Department of Education - Child Care and Development Block Grant	93.575	47,574
Passed through the Louisiana Department of Health and Human Services and Northwestern State University - Family Preservation and Support Services	93.556	11,320
Passed through the Louisiana Department of Health and Human Services Job Opportunities and Basic Skills Training	93.561	56,452
Preventive Health and Health Services Block Grant	93.991	<u>93,123</u>
Total United States Department of Health and Human Services		<u>208,469</u>

\* - Major Federal Financial Assistance Programs

Natchitoches Parish Student Activity Funds  
Natchitoches, Louisiana

TABLE OF CONTENTS

Internal Control and Compliance:

Auditor's Report on Internal Control Structure in Accordance With <u>Government Auditing Standards</u>	108-109
Compliance Report Based on an Audit of the Financial Statements Performed in Accordance With <u>Governmental Auditing Standards</u>	110

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**Independent Auditor's Report on Schedule  
of Federal Financial Assistance**

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1996, and have issued my report thereon dated December 30, 1996. These general purpose financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Natchitoches Parish School Board, taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 30, 1996

COMPONENT UNIT FINANCIAL STATEMENTS  
(Combined Statements - Overview)

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
<b>ASSETS:</b>				
Cash	\$166,905	\$136,648	\$303,553	\$290,634
Investment Account	690	1,000	1,690	14,878
Accounts Receivable	0	141	141	0
 Total Assets	 \$167,595	 \$137,789	 \$305,384	 \$305,512
<b>LIABILITIES:</b>				
Accounts Payable	\$ 3,288	\$ 10,168	\$ 13,456	\$ 1,378
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	164,307	0	164,307	169,094
Fund Balance, Restricted	0	127,621	127,621	135,040
 Total Liabilities & Fund Balance	 \$167,595	 \$137,789	 \$305,384	 \$305,512

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 4,057	\$ 0	\$ 4,057	\$ 30,719
Educational Materials	41,429	0	41,429	44,318
Telephone	633	0	633	921
Concessions Sales	116,789	0	116,789	102,143
School Pictures	61,198	0	61,198	59,347
Athletics, other	27,711	0	27,711	21,734
Spirit Shirt Sales	4,133	0	4,133	6,020
Candy Sales	1,067	0	1,067	2,551
Gumbo Supper Costs	977	0	977	2,758
Book Fair	11,372	1,160	12,532	12,721
Yearbook Sales	10,805	0	10,805	11,119
Field Trips	23,340	0	23,340	18,227
Locker Fees	643	0	643	684
Parking Permits	2,554	0	2,554	1,515
Interest Income	9,368	0	9,368	8,610
School Board Reimb.	1,650	0	1,650	10,817
Athletics	0	33,003	33,003	35,916
Athletics-Girls	0	1,230	1,230	378
4-H Club (4-6)	0	8,626	8,626	4,484
4-H Club (Jr. High)	0	2,769	2,769	2,337
Aerospace	0	0	0	187
Alumni	0	899	899	0
Art	0	3,012	3,012	3,122
Athletic Boosters	0	19,554	19,554	19,780
BETA Club	0	8,036	8,036	1,104
Band	0	60,820	60,820	65,663
Baseball	0	1,527	1,527	3,630
Basketball	0	21,950	21,950	19,712
Basketball-Girls	0	1,175	1,175	0
Basketball Team-Boys	0	4,112	4,112	2,392
Basketball Team-Girls	0	4,868	4,868	2,589
Bible Club	0	1,354	1,354	0

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Biology	\$ 0	\$ 207	\$ 207	\$ 0
Chieftain	0	176	176	0
Cheerleaders	0	25,643	25,643	17,235
Chiefettes (Pep Squad)	0	2,342	2,342	6,438
Choir	0	0	0	1
Class of '97	0	7,082	7,082	2,644
Class of '98	0	2,352	2,352	0
Class of '99	0	0	0	0
Class of 2000	0	20	20	0
Class of '94	0	0	0	1
Class of '95	0	0	0	3,342
Class of '96	0	3,040	3,040	7,752
Close-Up Group	0	438	438	4,139
COE	0	2,366	2,366	1,668
Computer	0	190	190	199
DARE	0	0	0	113
DECA	0	5,897	5,897	4,459
Drama	0	754	754	624
Drill Team	0	1,632	1,632	1,271
Drivers' Ed.	0	6,899	6,899	3,480
English Class	0	0	0	878
FBLA	0	26,295	26,295	31,035
FCA	0	166	166	0
FFA	0	24,953	24,953	28,606
FHA	0	4,597	4,597	4,201
Football	0	121,660	121,660	50,435
Football Club	0	5,553	5,553	5,092
French Club	0	2,319	2,319	2,380
Functional Workshop	0	1,414	1,414	680
Gifted & Talented	0	3,805	3,805	3,496
Golf	0	1,175	1,175	430
Graduation	0	12,616	12,616	12,289

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
History	\$ 0	\$ 0	\$ 0	\$ 46
Industrial Arts	0	0	0	896
Interclub Council	0	0	0	51
Intramurals	0	196	196	0
JROTC-School Board	0	6,830	6,830	2,789
Key Club	0	738	738	877
Library	3,345	14,488	17,833	24,085
Lum Con	0	2,677	2,677	2,799
Maroon Line/Dance Lines	0	19,221	19,221	8,178
Math Club	0	6,135	6,135	5,272
National Honor Society	0	1,190	1,190	762
NSU Special Ed.	0	0	0	106
Orchestra	0	536	536	14,656
Parent's JROTC	0	18,517	18,517	14,242
Peer Helpers/Facilitators	0	3,557	3,557	7,827
Pep Squad	0	167	167	572
Peer Group	0	219	219	0
PTSO/PTO/Parent Assoc.	0	58,012	58,012	53,583
Principals' Assoc.	0	260	260	260
Prom	0	0	0	150
Powerlifting	0	60	60	51
Publications	0	19,235	19,235	23,297
Right Start	0	1,611	1,611	1,143
SADD	0	17,057	17,057	10,702
Science	0	3,497	3,497	4,206
Soccer	0	633	633	1,720
Social Studies	0	1,636	1,636	24,417
Softball	0	5,045	5,045	1,710
Spanish Club	0	1,072	1,072	477
Special Education	0	185	185	185
Speech	0	418	418	753
Student Asst./Supply	0	4,847	4,847	5,719

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES NINTH GRADE CENTER STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
4-H Club (Jr. High)	\$ 111	\$ 120	\$ 60	\$ 0	\$ 171
FBLA	1,884	5,469	6,614	(200)	539
FHA	89	0	0	0	89
FHA-Natch. Parish	302	0	0	0	302
French Club	322	1,390	1,180	0	532
Library	511	83	358	0	236
Peer Helpers/Facilitators	656	673	872	170	627
PTSO/PTO/Parents' Assoc.	118	0	24	0	94
SADD	2,109	15,156	14,605	(133)	2,527
Saucy Saturday	5	0	5	0	0
Science	157	0	118	0	39
Student Council/SGO	213	1,450	1,201	0	462
Teachers' Courtesy Fund	226	299	579	121	67
YACA	0	866	784	0	82
Miscellaneous	<u>0</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>
Total	\$6,703	\$25,606	\$26,400	\$_(42)	\$5,867

The accompanying notes are an integral part of this statement.

Natchitoches Parish Student Activity Funds  
Natchitoches, Louisiana

TABLE OF CONTENTS

	Page
Independent Auditor's Report on the Financial Statements	1
Component Unit Financial Statements:	
Combined Balance Sheet	3
Combined Statement of Revenues, Expenditures and Changes in Fund Balances	4-11
Notes to the Financial Statements	13-18
Supplementary Information:	
Combined Statement of Changes in Special Revenue Fund Balances	21-23
Individual School Information:	
Balance Sheet	
Statement of Revenue, Expenditures and Changes in Fund Balance	
Statement of Changes in Special Revenue Fund Balance	
Natchitoches Central High School	25-33
Lakeview High School	34-40
Natchitoches Ninth Grade Center	41-45
Lakeview Junior High School	46-50
Natchitoches Junior High School	51-55
East Natchitoches Elementary	56-59
Cloutierville Elementary	60-64
Fairview Alpha Elementary	65-69
Goldonna Elementary	70-73
Marthaville Elementary	74-78
Provencal Elementary	79-82
Weaver Elementary	83-86
NSU Middle Lab School	87-90
Northwestern Elementary School	91-94
Parks Elementary	95-98
North Natchitoches Elementary	99-102
Preschool Center	103-106

NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1996

**COMPENSATION PAID BOARD MEMBERS**

The schedule of compensation paid to the school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method, the members of the school board receive \$650 per month. In addition, the president receives \$50 per month for exercising the duties of the office.

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

Combining Balance Sheet, June 30, 1996

	CONSOLIDATED SCHOOL DISTRICT			SCHOOL DISTRICT	SCHOOL DISTRICT	TOTAL
	NO. 6	NO. 7	NO. 8	NO. 7	NO. 9	
<b>ASSETS</b>						
Cash and cash equivalents	\$52,114	\$926,230	\$74,656	\$37,813	\$776,109	\$1,866,922
Investments						
Receivables					13	13
TOTAL ASSETS	<u>\$52,114</u>	<u>\$926,230</u>	<u>\$74,656</u>	<u>\$37,813</u>	<u>\$776,122</u>	<u>\$1,866,935</u>
<b>LIABILITIES AND FUND EQUITY</b>						
Liabilities	NONE	NONE	NONE	NONE	NONE	NONE
Fund Equity - reserved for debt service	<u>\$52,114</u>	<u>\$926,230</u>	<u>\$74,656</u>	<u>\$37,813</u>	<u>\$776,122</u>	<u>\$1,866,935</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$52,114</u>	<u>\$926,230</u>	<u>\$74,656</u>	<u>\$37,813</u>	<u>\$776,122</u>	<u>\$1,866,935</u>

**NATCHITOCHE PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

**SUPPLEMENTAL INFORMATION SCHEDULES**

As of and For the Year Ended June 30, 1996

**GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS**

These individual school district capital projects funds account for financial resources used for facilities acquisition, construction, and improvements of public school facilities in the individual school districts.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
**Natchitoches, Louisiana**

**COMBINING SCHEDULES - GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1996**

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances  
 For the Year Ended June 30, 1996

	CONSOLIDATED SCHOOL DISTRICT		TOTALS
	NO. 8	NO. 9	
<u>REVENUES</u>			
Interest on investments	\$165	NONE	\$165
<u>EXPENDITURES</u>			
Current - supporting services:			
General administration		\$5,894	5,894
Operation and maintenance of plant	169		169
Facilities acquisition and construction		10,500	10,500
	169	16,394	16,563
<u>DEFICIENCY OF REVENUES OVER EXPENDITURES</u>	(4)	(16,394)	(16,398)
<u>FUND BALANCE AT BEGINNING OF YEAR</u>	NONE	NONE	NONE
<u>FUND BALANCE (Deficit) AT END OF YEAR</u>	(\$4)	(\$16,394)	(\$16,398)

**NATCHITOCHE PARISH SCHOOL BOARD**  
**Natchitoches, Louisiana**

**COMBINING SCHEDULES - FIDUCIARY FUND TYPE - AGENCY FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1996**

NATCHITOCHEs PARISH SCHOOL BOARD  
 Natchitoches, Louisiana

Schedule 18

Schedule of Federal Financial Assistance  
 For the Year Ended June 30, 1996

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME PROGRAM NAME	CFDA NUMBER	ISSUES/ EXPENDITURES
<u>Other Financial Assistance</u>		
United States Department of Interior:		
Direct Program - Payments in Lieu of Taxes	NONE	\$253,691
Direct Program - Timber Sales on Military Installations	NONE	4,404
United States Department of Defense:		
Direct Program - ROTC	NONE	53,447
Direct Program - Troops to Teachers	NONE	<u>17,827</u>
Total Other Financial Assistance		<u>329,369</u>
 Total Issues/Expenditures		 <u>\$6,481,341</u>

\* - Major Federal Financial Assistance Programs

NATCHITOCHE PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Deposit Balances  
 For the Year Ended June 30, 1996

	BALANCE JUNE 30, 1995	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1996
<u>SCHOOL ACTIVITY FUNDS</u>				
Cloutierville High	\$25,548	\$41,389	(\$37,144)	\$29,793
East Natchitoches Elementary	18,915	42,158	(40,497)	20,576
Fairview-Alpha Elementary	36,636	63,274	(51,846)	48,064
Goldonna Elementary	10,472	26,392	(23,985)	12,879
Lakeview Junior High	7,828	37,161	(37,090)	7,899
Lakeview High	1,346	99,317	(112,840)	(12,177)
Marthaville Elementary	13,687	46,218	(52,363)	7,542
Natchitoches Central High	93,534	439,323	(453,457)	79,400
Natchitoches Junior High	16,310	45,024	(55,519)	5,815
Natchitoches Ninth Grade Center	8,886	37,707	(39,252)	7,341
North Natchitoches Elementary	16,447	44,796	(43,103)	18,140
Northwestern Elementary Laboratory	20,448	47,729	(45,204)	22,973
Northwestern Middle Laboratory	5,209	21,204	(22,495)	3,918
Parks Elementary	4,673	33,176	(32,342)	5,507
Pre-School Center	3,092	6,336	(5,739)	3,689
Provençal Elementary	8,125	53,458	(46,510)	15,073
Weaver Elementary	12,978	26,646	(24,128)	15,496
Total	304,135	1,111,308	(1,123,514)	291,929
Deferred Compensation Fund	544,327	265,402	(91,540)	718,189
Total	<u>\$848,462</u>	<u>\$1,376,710</u>	<u>(\$1,215,054)</u>	<u>\$1,010,118</u>

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Biology	\$0	\$ 67	\$ 67	\$ 0
Chieftain	0	47	47	0
Cheerleaders	0	26,486	26,486	11,170
Chiefettes (Pep Squad)	0	4,193	4,193	7,185
Class of '97	0	6,642	6,642	0
Class of '98	0	1,426	1,426	0
Class of '99	0	0	0	0
Class of 2000	0	0	0	0
Class of '95	0	0	0	3,672
Class of '96	0	3,536	3,536	6,840
Close-Up Group	0	378	378	4,060
COE	0	2,432	2,432	2,000
Computer	0	242	242	160
DARE	0	113	113	0
DECA	0	5,758	5,758	4,806
Drama	0	882	882	359
Drill Team	0	1,944	1,944	1,084
Drivers' Ed.	0	7,032	7,032	3,838
English Class	0	20	20	1,036
FBLA	0	28,231	28,231	28,469
FCA	0	136	136	0
FFA	0	24,549	24,549	28,745
FHA	0	4,299	4,299	3,891
Football	0	89,180	89,180	44,879
Football Club	0	2,516	2,516	4,522
French Club	0	2,039	2,039	2,650
Functional Workshop	0	1,017	1,017	568
Gifted & Talented	0	3,764	3,764	3,537
Golf	0	1,479	1,479	843
Graduation	0	12,467	12,467	843
Industrial Arts	0	0	0	913
Interclub Council	0	0	0	217

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs PARISH SCHOOL BOARD  
Natchitoches, LouisianaSchedule of Compensation Paid Board Members  
For the Year Ended June 30, 1996

	<u>Amount</u>
Daniels, Carroll E.	<u>\$7,800</u>
Hall, William L.	7,800
Henry, Carl P., III	7,800
Leon, Rudolph, Jr.	7,800
Moss, E. L	7,800
Roque, Thomas E.	7,800
Thomas, Bobby R.	8,400
Walker, Cecil H.	7,800
Ward, Edward, Jr.	7,800
Wilkerson, Dorothy D.	7,800
Wilson, Ralph D.	<u>7,800</u>
Total	<u>\$86,400</u>

**OTHER REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The reports are based solely on the audit of the general purpose financial statements.

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**Independent Auditor's Report on Internal  
Control Structure Based Solely on an Audit  
of the Financial Statements**

**NATCHITOCHEs PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 1996, and have issued my report thereon dated December 30, 1996.

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

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

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

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana  
Internal Control Report (Continued)

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

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

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 30, 1996

**HERBIE W. WAY**  
**CERTIFIED PUBLIC ACCOUNTANT**

55 Terra Avenue  
Alexandria, LA 71303  
318/442-7568  
Fax: 318/442-9495

**Independent Auditor's Report on Compliance  
With Laws and Regulations Based Solely on an  
Audit of the General Purpose Financial Statements**

**NATCHITOCHEES PARISH SCHOOL BOARD**  
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year June 30, 1996, and have issued my report thereon dated December 30, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

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

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

*Herbie W. Way*

Herbie W. Way  
Alexandria, Louisiana  
December 30, 1996

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128**

The following pages contain reports on the schedule of federal financial assistance, internal control structure, and compliance with laws and regulations required by OMB Circular A-128, *Audits of State and Local Governments*, the *Single Audit Act of 1984*, and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

Schedule 15  
 NATCHITOCHEs PARISH SCHOOL BOARD  
 Natchitoches, Louisiana  
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

	<u>SCHOOL ACTIVITY FUNDS</u>	<u>DEFERRED COMPENSATION PLAN</u>	<u>TOTAL</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$305,243		\$305,243
Deposits with administrator		\$718,189	718,189
Receivables	141		141
	<u>\$305,384</u>	<u>\$718,189</u>	<u>\$1,023,573</u>
<u>LIABILITIES</u>			
Accounts payable	\$13,456		\$13,456
Deposits due others	291,928		291,928
Deferred compensation benefits payable		\$718,189	718,189
	<u>\$305,384</u>	<u>\$718,189</u>	<u>\$1,023,573</u>
TOTAL ASSETS			
TOTAL LIABILITIES			

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Educational Materials	\$ 220	\$ 0	\$ 220	\$ 252
Concessions Sales	23,061	0	23,061	22,719
School Pictures	0	0	0	960
Parking Permits	435	0	435	0
Field Trips	0	0	0	813
Locker Fees	0	0	0	78
School Board Reimb.	0	0	0	1,566
Athletics	0	17,328	17,328	22,713
Baseball	0	1,527	1,527	3,469
Basketball Team-Boys	0	3,212	3,212	2,392
Basketball Team-Girls	0	4,868	4,868	2,589
Cheerleaders	0	1,557	1,557	0
Class of '95	0	0	0	399
Class of '96	0	0	0	1,344
Class of '97	0	1,754	1,754	0
Class of 2000	0	20	20	0
Close-Up Group	0	438	438	4,139
Drivers' Ed.	0	3,949	3,949	3,480
English Class	0	0	0	878
FBLA	0	0	0	75
FFA	0	6,862	6,862	8,173
FHA	0	4,061	4,061	3,849
Football Club	0	5,553	5,553	5,092
JROTC	0	6,830	6,830	2,789
Dance Line	0	4,883	4,883	3,376
Orchestra	0	505	505	9,183
Peer Helpers/Facilitators	0	476	476	20
Pep Squad	0	0	0	388
Science	0	226	226	0
Softball	0	0	0	851
Spanish Club	0	384	384	309
Student Assistance/Supply	0	0	0	666

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Student Council/SGO	\$ 0	\$ 15,988	\$ 15,988	\$ 14,939
Summer School	0	28,520	28,520	26,330
Swimming	0	377	377	0
Tennis	0	2,609	2,609	0
Track	0	552	552	363
Teachers' Concessions	0	433	433	1,656
Teachers' Courtesy Fund	0	9,265	9,265	7,990
Quiz Bowl	0	209	209	375
Woodworks	0	16	16	0
Year Book	0	11,256	11,256	3669
Weekly Reader	0	221	221	375
YACA	0	1,392	1,392	375
Donations/Miscellaneous	<u>78,264</u>	<u>15,410</u>	<u>93,674</u>	<u>77,061</u>
Total Revenues	\$399,335	\$711,273	\$1,111,308	\$1,033,050

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 3,883	\$ 0	\$ 3,883	\$ 4,022
Educ. Supplies/Materials	24,923	0	24,923	5,530
Telephone	2,789	0	21,789	2,622
School Picture Costs	6,860	0	6,860	7,365
Repairs & Maintenance	3,182	0	3,182	1,656
Capital Expenditures	0	0	0	3,000
Athletics	0	22,626	22,626	6,780
4-H Club (Jr. High)	0	146	146	186
Aerospace	0	0	0	328
Alumni	0	5,118	5,118	746
Art	0	2,674	2,674	3,121
Athletic Boosters	0	16,705	16,705	14,835
Band	0	36,203	36,203	40,496
Baseball	0	3,260	3,260	3,403
Basketball	0	20,561	20,561	13,398
Bible Club	0	1,233	1,233	0
Biology Club	0	67	67	0
Chieftain	0	47	47	0
Cheerleaders	0	13,333	13,333	6,481
Chieftettes (Pep Squad)	0	4,193	4,193	7,185
Class of '97	0	5,391	5,391	1,894
Class of '98	0	1,426	1,426	0
Class of '95	0	0	0	2,187
Class of '96	0	2,564	2,564	6,492
COE	0	2,432	2,432	2,000
DECA	0	5,758	5,758	4,806
Drama	0	882	882	352
FBLA	0	21,617	21,617	25,516
FCA	0	136	136	0
FFA	0	18,435	18,435	19,121
FHA	0	571	571	362

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Football	\$ 0	\$ 89,180	\$ 89,180	\$44,189
French Club	0	859	859	386
Functional Workshop	0	571	571	0
Golf	0	1,479	1,479	843
Graduation	0	8,362	8,362	8,056
Interclub Council	0	0	0	217
JROTC Vending	0	0	0	1
Key Club	0	1,371	1,371	871
Library	0	299	299	287
Maroon Line/Dance Lines	0	12,416	12,416	6,814
Math Club	0	5,554	5,554	3,509
National Honor Society	0	1,035	1,035	723
Orchestra	0	0	0	56
Parent's JROTC	0	15,748	15,748	13,155
Peer Helpers/Facilitators	0	2,025	2,025	2,875
Peer Group	0	68	68	0
PTSO/PTO/Parent Assoc.	0	1,034	1,034	1,050
Powerlifting	0	2,055	2,055	1,531
Publications	0	27,332	27,332	19,221
Right Start	0	1,323	1,323	1,059
SADD	0	2,324	2,324	1,841
Science	0	924	924	1,010
Soccer	0	1,206	1,206	2,309
Social Studies	0	1,390	1,390	24,248
Softball	0	4,984	4,984	1,814
Spanish Club	0	540	540	73
Speech	0	483	483	1,569
Student Asst./Supply	0	100	100	450
Student Council/SGO	0	1,745	1,745	5,718
Summer School	0	29,279	29,279	25,129
Swimming	0	1,368	1,368	432
Tennis	0	2,647	2,647	542

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Track	\$ 0	\$ 1,832	\$ 1,832	\$ 1,526
Teachers' Concessions	0	237	237	919
Teachers' Courtesy Fund	0	705	705	453
Quiz Bowl	0	86	86	342
Miscellaneous	<u>5,881</u>	<u>0</u>	<u>5,881</u>	<u>6,809</u>
 Total Expenditures	 \$47,518	 \$405,939	 \$453,457	 \$363,918
 Excess (Deficiency) of Revenues over Expenditures	 \$(18,338)	 \$ 4,204	 \$ (14,134)	 \$ 18,765
Other Financing Sources (uses):				
Transfers In	3,257	39,381	42,638	18,739
Transfers Out	<u>3,862</u>	<u>38,776</u>	<u>42,638</u>	<u>18,739</u>
 Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	 \$(18,943)	 \$ 4,809	 \$ (14,134)	 \$ 18,765
 Fund Balance at Beginning of Year	 <u>22,828</u>	 <u>70,706</u>	 <u>93,534</u>	 <u>74,769</u>
 Fund Balance at End of Year	 \$ <u>3,885</u>	 \$ <u>75,515</u>	 \$ <u>79,400</u>	 \$ <u>93,534</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Athletics	\$ 969	\$ 6,816	\$ 22,626	\$ 22,159	\$ 7,318
4-H Club (Jr. High)	189	220	146	(200)	63
Aerospace	270	0	0	0	270
Alumni	4,494	899	5,118	(275)	0
Art	406	2,907	2,674	(109)	530
Athletic Boosters	34	18,597	16,705	(482)	1,444
Band	150	38,347	36,203	(186)	2,108
Baseball	0	0	3,260	3,260	0
Basketball	0	19,915	20,561	646	0
Bible Club	0	1,354	1,233	0	121
Biology	0	207	67	0	140
Chieftain	0	176	47	(25)	104
Cheerleaders	6,766	12,828	13,333	(200)	6,061
Chemistry	182	0	0	0	182
Chiefettes (Pep Squad)	2,035	2,342	4,193	(44)	140
Class of '97	689	5,328	5,391	(92)	534
Class of '98	0	2,352	1,426	(51)	875
Class of '96	1,035	3,040	2,564	(1,511)	0
COE	432	2,366	2,432	(201)	165
DECA	366	5,897	5,758	249	754
Drama	1,016	754	882	0	888
FBLA	1,377	20,826	21,617	(428)	158
FCA	0	166	136	0	30
FFA	5,899	18,091	18,435	(51)	5,504
FHA	539	536	571	(100)	404
Football	0	121,660	89,180	(32,480)	0
French Club	360	929	859	(200)	230
Functional Workshop	0	1,414	571	(22)	821
Golf	0	1,175	1,479	304	0
Graduation	7,467	8,641	8,362	0	7,746
History	138	0	0	(50)	88
Interclub Council	152	0	0	(152)	0
Key Club	825	738	1,371	(100)	92

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
FHA	\$ 0	\$ 536	\$ 536	\$ 352
Football	0	121,660	121,660	49,717
French Club	0	929	929	604
Functional Workshop	0	1,414	1,414	0
Golf	0	1,175	1,175	430
Graduation	0	8,641	8,641	8,834
History	0	0	0	46
Interclub Council	0	0	0	51
Key Club	0	738	738	877
Library	0	402	402	316
Maroon Line/Dance Lines	0	14,338	14,338	4,802
Math Club	0	4,609	4,609	3,850
National Honor Society	0	1,084	1,084	762
Orchestra	0	0	0	77
Parent's JROTC	0	18,517	18,517	14,242
Peer Helpers/Facilitators	0	1,785	1,785	3,406
Peer Group	0	219	219	0
PTSO/PTO/Parent Assoc.	0	1,077	1,077	365
Powerlifting	0	60	60	51
Publications	0	19,235	19,235	23,297
Right Start	0	1,611	1,611	1,143
SADD	0	1,901	1,901	1,858
Science	0	946	946	1,284
Soccer	0	633	633	1,720
Social Studies	0	1,636	1,636	24,417
Softball	0	5,045	5,045	859
Spanish Club	0	688	688	168
Special Education	0	14	14	0
Speech	0	418	418	753
Student Asst./Supply	0	500	500	612
Student Council/SGO	0	3,842	3,842	6,866
Summer School	0	28,520	28,520	26,330

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$ (9,089)	\$10,368	\$ 1,279	\$ 1,346
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$ (9,089)	\$10,368	\$ 1,279	\$ 1,346
<b>LIABILITIES:</b>				
Accounts Payable	\$ 3,288	\$10,168	\$ 13,456	\$ 0
<b>FUND BALANCE:</b>				
Fund Deficit	(12,377)	0	(12,377)	(10,981)
Fund Balance, Restricted	<u>0</u>	<u>200</u>	<u>200</u>	<u>12,327</u>
Total Liabilities & Fund Balance	\$ (9,089)	\$10,368	\$ 1,279	\$ 1,346

The accompanying notes are an integral part of this statement.

NATCHITOCHES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
REVENUES:				
Office Receipts	\$ 1,705	\$ 0	\$ 1,705	\$ 1,746
Educational Materials	1,753	0	1,753	4,829
Telephone	51	0	51	118
Concessions Sales	2,763	0	2,763	5,035
School Pictures	12,770	0	12,770	12,596
Parking Permits	2,119	0	2,119	1,515
Interest Income	4,236	0	4,236	4,119
School Board Reimb.	1,650	0	1,650	2,171
Athletics	0	6,816	6,816	7,890
4-H Club (Jr. High)	0	220	220	215
Aerospace	0	0	0	187
Alumni	0	899	899	0
Art	0	2,907	2,907	2,938
Athletic Boosters	0	18,597	18,597	14,722
Band	0	38,347	38,347	39,402
Baseball	0	0	0	161
Basketball	0	19,915	19,915	15,043
Bible Club	0	1,354	1,354	0
Biology Club	0	207	207	0
Chieftain	0	176	176	0
Cheerleaders	0	12,828	12,828	12,137
Chiefettes (Pep Squad)	0	2,342	2,342	6,438
Class of '97	0	5,328	5,328	2,644
Class of '98	0	2,352	2,352	0
Class of '95	0	0	0	2,944
Class of '96	0	3,040	3,040	6,397
COE	0	2,366	2,366	1,668
DECA	0	5,897	5,897	4,459
Drama	0	754	754	624
FBLA	0	20,826	20,826	27,108
FCC	0	166	166	0
FFA	0	18,091	18,091	20,433

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Teachers' Courtesy Fund	\$ 0	\$ 66	\$ 66	\$ 38
Year Book	0	3,716	3,716	2,985
YACA	0	525	525	375
Donations/Miscellaneous	<u>6,861</u>	<u>0</u>	<u>6,861</u>	<u>2,869</u>
Total Revenues	\$30,577	\$68,740	\$99,317	\$108,840

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEE, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
EXPENDITURES:				
Office Expenses	\$ 1,298	\$ 0	\$ 1,298	\$ 792
Educ. Supplies/Materials	555	0	555	1,050
Telephone	1,545	0	1,545	2,945
Concession Purchases	20,586	0	20,586	18,756
Athletics, other	0	0	0	4,150
Field Trips	0	0	0	812
Repairs & Maintenance	1,633	0	1,633	1,662
Athletics	0	27,135	27,135	16,500
Athletic Boosters	0	28	28	0
4-H Club (Jr. High)	0	0	0	42
Baseball	0	1,168	1,168	3,728
Basketball Team-Boys	0	1,969	1,969	1,500
Basketball Team-Girls	0	3,838	3,838	1,971
Cheerleaders	0	1,896	1,896	0
Class of '97	0	1,251	1,251	0
Class of '95	0	0	0	1,405
Class of '96	0	972	972	345
Close-Up Group	0	378	378	4,060
Drivers' Ed	0	4,082	4,082	3,838
English Class	0	20	20	1,036
FBLA	0	0	0	140
FFA	0	6,114	6,114	9,624
FHA	0	3,728	3,728	3,529
Football Club	0	2,516	2,516	4,522
JROTC	0	8,195	8,195	2,081
Dance Line	0	4,252	4,252	3,727
Orchestra	0	1,622	1,622	7,997
Peer Helpers/Facilitators	0	442	442	20
Pep Squad	0	86	86	299
Science	0	201	201	0
Softball	0	341	341	450

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>	<u>6-30-95 (Memorandum Only)</u>
Spanish Club	\$ 0	\$ 344	\$ 344	\$ 329
Student Assistance/Supply	0	0	0	1,835
Teachers' Courtesy Fund	0	795	795	1,009
Quiz Bowl	0	0	0	0
Year Book	0	9,025	9,025	3,535
YACA	0	469	469	360
Miscellaneous	<u>6,356</u>	<u>0</u>	<u>6,356</u>	<u>5,262</u>
Total Expenditures	\$31,973	\$80,867	\$112,840	\$109,394
Excess (Deficiency) of Revenues over Expenditures	\$ (1,396)	\$(12,127)	\$(13,523)	\$ (554)
Other Financing Sources (uses):				
Transfers In	0	2,184	2,184	4,240
Transfers Out	<u>0</u>	<u>2,184</u>	<u>2,184</u>	<u>4,240</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	\$ (1,396)	\$(12,127)	\$(13,523)	\$ (554)
Fund Balance at Beginning of Year	<u>(10,981)</u>	<u>12,327</u>	<u>1,346</u>	<u>1,900</u>
Fund Balance at End of Year	\$(12,377)	\$ 200	\$(12,177)	\$1,346

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Athletics	\$1,977	\$17,328	\$27,135	\$ 0	\$(7,830)
4-H Club (Jr. High)	0	0	0	0	0
Athletic Boosters	55	0	28	0	27
Baseball	64	1,527	1,168	0	423
Basketball Team-Boys	1,831	3,212	1,969	(1,255)	1,819
Basketball Team-Girls	169	4,868	3,838	126	1,325
Cheerleaders	33	1,557	1,897	0	(307)
Class of '97	0	1,754	1,251	0	503
Class of 2000	0	20	0	0	20
Class of '94	467	0	0	0	0
Class of '95	(120)	0	0	0	0
Class of '96	1,007	0	972	0	35
Close-Up Group	866	438	378	(803)	123
Drivers' Ed.	(358)	3,949	4,081	1,255	765
English Class	(158)	0	20	0	(178)
FBLA	247	0	0	0	247
FFA	(145)	6,862	6,114	0	603
FHA	1,340	4,061	3,728	0	1,673
Food Services	124	0	0	0	15
Football Club	1,345	5,553	2,516	0	4,382
JROTC	728	6,830	8,195	0	(637)
Key Club	15	0	0	0	15
Dance Line	(111)	4,883	4,252	(126)	394
Orchestra	1,184	505	1,622	0	67
Peer Helpers/Facilitators	148	476	442	0	182
Pep Squad	88	0	86	0	2
Science	0	226	201	0	25
Social Studies	186	0	0	0	0
Softball	401	0	341	0	60
Spanish Club	3	384	344	0	43
Student Assistance\Supply	(803)	0	0	803	0
Teachers' Courtesy Fund	(971)	66	795	0	(1,700)
Quiz Bowl	0	0	0	0	0

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996  
(Continued)

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Year Book	2,689	3,716	9,024	0	(2,619)
YACA	\$ 15	\$ 525	\$ 470	\$ 0	\$ 70
Miscellaneous	11	0	0	0	11
Total	\$12,327	\$68,740	\$80,867	\$ 0	\$ 200

The accompanying notes are an integral part of this statement.

NATCHITOCHES NINTH GRADE CENTER STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$1,474	\$5,867	\$7,341	\$8,886
Investment Account	0	0	0	0
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$1,474	\$5,867	\$7,341	\$8,886
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	1,474	0	1,474	2,183
Fund Balance, Restricted	<u>0</u>	<u>5,867</u>	<u>5,867</u>	<u>6,703</u>
Total Liabilities & Fund Balance	\$1,474	\$5,867	\$7,341	\$8,886

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Special Revenue Fund Balances for the  
Year Ended June 30, 1996  
(Continued)

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Library	\$ 1,823	\$ 402	\$ 299	\$ (100)	\$ 1,826
Maroon Line/Dance Lines	171	14,338	12,416	(200)	1,893
Math Club	1,643	4,609	5,554	(75)	623
National Honor Society	628	1,084	1,035	(100)	577
Parent's JROTC	612	18,517	15,748	(426)	2,955
Peer Helpers/Facilitators	1,025	1,785	2,025	(101)	684
Peer Group	0	219	68	0	151
PTSO/PTO/Parent Assoc.	101	1,077	1,034	0	144
Powerlifting	0	60	2,055	1,995	0
Publications	8,752	19,235	27,332	7,888	8,543
Right Start	89	1,611	1,323	0	377
SADD	718	1,901	2,324	(212)	83
Science	892	946	924	0	914
Soccer	0	633	1,206	573	0
Social Studies	487	1,636	1,390	(71)	662
Softball	0	5,044	4,984	(60)	0
Spanish Club	110	688	540	(51)	207
Special Education	0	14	0	0	14
Speech	545	418	483	0	478
Student Assistance/Supply	407	500	100	0	807
Student Council/SGO	1,776	3,842	1,745	(424)	3,449
Summer School	14,093	28,520	29,279	0	13,334
Swimming	0	377	1,368	991	0
Tennis	0	2,609	2,647	38	0
Track	0	552	1,832	1,280	0
Teachers' Concessions	483	433	237	0	679
Teachers' Courtesy Fund	385	530	705	0	210
Quiz Bowl	83	25	86	0	25
Woodworks	0	16	0	0	16
Miscellaneous	92	1	0	2	95
<b>Total</b>	<b>\$70,705</b>	<b>\$410,143</b>	<b>\$405,939</b>	<b>\$ 606</b>	<b>\$75,515</b>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1996

N. TOTAL COLUMNS ON STATEMENTS

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.

2. CASH AND CASH EQUIVALENTS

At June 30, 1996, the Student Activity Funds had cash and cash equivalents totaling \$305,243 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. At June 30, 1996, the Student Activity Funds entire cash balance was totally insured by FDIC insurance.

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, 1996. Category 1 includes cash held by the Student Activity Funds which is insured and held in the Student Activity Funds' name which is uninsured. 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	\$303,553	\$0	\$0
Savings Account	1,690	0	0

3. REVENUES

The primary source of revenue for each school is through individual fund-raising efforts of each student organization. These revenues are recognized when they are collected.

4. 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.

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Intramurals	\$ 0	\$ 198	\$ 198	\$ 1
JROTC Vending	0	0	0	1
JROTC-School Board	0	8,195	8,195	2,081
Key Club	0	1,371	1,371	871
Library	3,300	13,236	16,536	19,829
Lum Con	0	2,325	2,325	2,416
Maroon Line/Dance Lines	0	16,668	16,668	10,541
Math Club	0	7,352	7,352	4,926
National Honor Society	0	1,141	1,141	723
NSU Special Ed.	0	0	0	165
Orchestra	0	1,640	1,640	13,142
Parent's JROTC	0	15,748	15,748	13,155
Peer Helpers/Facilitators	0	4,283	4,283	7,654
Pep Squad	0	238	238	483
Peer Group-NCIS	0	68	68	0
PTSO/PTO/Parent Assoc.	0	52,703	52,703	60,955
Powerlifting	0	2,055	2,055	1,866
Principals' Assoc.	0	283	283	0
Prom	0	0	0	200
Publications	0	27,456	27,456	19,276
Right Start	0	1,323	1,323	1,059
SAID	0	16,928	16,928	9,524
Science	0	4,128	4,128	3,520
Soccer	0	1,206	1,206	2,309
Social Studies	0	1,390	1,390	24,248
Softball	0	5,325	5,325	2,264
Spanish Club	0	884	884	402
Special Education	0	185	185	125
Speech	0	483	483	1,569
Student Asst./Supply	0	4,030	4,030	6,607
Student Council/SGO	0	14,703	14,703	15,105
Student of the Month	0	0	0	4

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General  
and Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Summer School	\$ 0	\$ 29,279	\$ 29,279	\$ 25,129
Swimming	0	1,368	1,368	432
Tennis	0	2,647	2,647	542
Track	0	1,832	1,832	3,700
Teachers' Concessions	0	237	237	919
Teachers' Courtesy Fund	0	9,365	9,365	9,235
Quiz Bowl	0	265	265	342
Year Book	0	13,538	13,538	4,343
Weekly Reader	0	221	221	376
YACA	0	1,253	1,253	360
89-313	0	0	0	39
Miscellaneous	<u>57,658</u>	<u>13,447</u>	<u>71,105</u>	<u>66,816</u>
Total Expenditures	\$402,874	\$720,640	\$1,123,514	\$972,635
Excess (Deficiency) of Revenues over Expenditures	\$ (3,539)	\$ (8,667)	\$ (12,206)	\$ 60,416
Other Financing Sources (Uses):				
Transfers In	4,046	44,261	48,307	44,369
Transfers Out	<u>(5,294)</u>	<u>(43,013)</u>	<u>(48,307)</u>	<u>(44,369)</u>
Excess (Deficiency) of Revenues and Other Sources Over Expen- ditures and Other Uses	\$ (4,787)	\$ (7,419)	\$ (12,206)	\$ 60,416
Fund Balance at Beginning of Year	<u>169,094</u>	<u>135,040</u>	<u>304,134</u>	<u>243,720</u>
Fund Balance at End of Year	\$164,307	\$127,621	\$291,928	\$304,136

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NATCHITOCHES PARISH STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1996

## 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. 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

## 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.

NATCHITOCHES PARISH STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1996

**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.

Because of criteria 1(a), 1(b), and 3, above, the Natchitoches Parish School Board 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.

NATCHITOCHEES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Revenues, Expenditures and Changes in General and  
Special Revenue Fund Balances for the Year Ended June 30, 1996  
(Continued)

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
Swimming	\$ 0	\$ 377	\$ 377	\$ 0
Tennis	0	2,609	2,609	0
Track	0	552	552	309
Teachers' Concessions	0	433	433	1,114
Teachers' Courtesy Fund	0	530	530	664
Woodworks	0	16	16	0
Quiz Bowl	0	25	25	375
Donations/Miscellaneous	<u>2,133</u>	<u>0</u>	<u>2,133</u>	<u>0</u>
Total Revenues	\$29,180	\$410,143	\$439,323	\$382,683

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1996

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.

I. 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.

K. COMPENSATED ABSENCES

The Student Activity Funds does not carry forward or accrue compensated absences.

L. 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.

M. FUND EQUITY

Reserves.

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

Designated Fund Balances

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

NATCHITOCHE PARISH SCHOOL BOARD  
Natchitoches, Louisiana

COMBINING SCHEDULES - GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS  
FOR THE YEAR ENDED JUNE 30, 1996

NATCHITOCHEE PARISH STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1996

5. PENDING LITIGATION

There were no civil suits seeking damages against the Student Activity Funds outstanding at June 30, 1996.

6. RELATED PARTY TRANSACTIONS

The Student Activity Funds had no related party transactions for the year ended June 30, 1996.

7. 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.

8. LONG-TERM DEBT

The Student Activity Funds had no long-term debt at June 30, 1996.

9. INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables of the Student Activity Funds as of June 30, 1996.

SUPPLEMENTARY INFORMATION

Natchitoches Parish Student Activity Funds  
Natchitoches, Louisiana  
Combined Statement of Changes in Special Revenue Fund Balances  
for the Year Ended June 30, 1996

	Fund Balance 6-30-95	<u>Receipts</u>	<u>Expenditures</u>	Transfers In/(Out)	Fund Balance 6-30-96
Book Fair	\$ 0	\$ 1,160	\$ 1,160	\$ 0	\$ 0
Athletics	4,140	33,003	59,413	22,159	(111)
Athletics-Girls	681	1,230	19	0	1,892
4-H Club (4-6)	1,930	8,536	8,003	0	2,463
4-H Club (Jr. High)	1,016	2,859	2,865	(200)	810
Aerospace	270	0	0	0	270
Alumni	4,949	899	5,118	(275)	0
Art	462	3,012	2,796	(109)	569
Athletic Boosters	1,274	19,554	19,842	499	1,485
BETA Club	635	8,036	7,658	(387)	626
Band	8,453	60,821	67,234	(543)	1,497
Baseball	64	1,527	4,428	3,260	423
Basketball	1,048	21,950	23,213	646	431
Basketball-Girls	0	1,175	1,080	0	95
Basketball Team-Boys	1,831	4,112	2,869	(1,255)	1,819
Basketball Team-Girls	169	4,868	3,838	126	1,325
Cheerleaders	8,061	25,643	26,487	(824)	6,393
Chemistry	182	0	0	0	182
Chiefettes (Pep Squad)	2,035	2,342	4,193	(44)	140
Choir	(60)	0	0	60	0
Class of '97	689	7,082	6,642	(92)	1,037
Class of '98	0	2,352	1,426	(51)	875
Class of '99	0	0	0	0	0
Class of 2000	0	20	0	0	20
Class of '94	467	0	0	0	467
Class of '95	(120)	0	0	0	(120)
Class of '96	2,042	3,040	3,536	(1,511)	35
Close-Up Group	866	438	378	(803)	123
COE	432	2,366	2,432	(201)	165
Computer	130	190	242	0	78
DARE	113	0	113	0	0
DECA	366	5,897	5,758	249	754
Drama	1,016	754	1,944	0	(138)
Drill Team	174	1,632	1,944	0	(138)

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish Student Activity Funds  
Natchitoches, Louisiana  
Combined Statement of Changes in Special Revenue Fund Balances  
for the Year Ended June 30, 1996  
(Continued)

	Fund Balance <u>6-30-95</u>	<u>Receipts</u>	<u>Expenditures</u>	Transfers <u>In/(Out)</u>	Fund Balance <u>6-30-96</u>
Drivers' Ed.	\$ (358)	\$ 6,899	\$ 7,031	\$ 1,255	\$ 765
English Class	(158)	0	20	0	(178)
FBLA	3,508	26,295	28,231	(628)	944
FCA	0	166	136	0	30
FFA	5,754	24,953	24,549	(51)	6,107
FHA	1,968	4,597	4,299	(100)	2,166
FHA-Natch. Parish	302	0	0	0	302
Food Service	124	0	0	0	124
Football	54	121,660	89,180	(32,480)	54
Football Club	1,345	5,553	2,516	0	4,382
French Club	701	2,319	2,039	(200)	781
Functional Workshop	219	1,414	1,017	(22)	594
Gifted & Talented	8	3,805	3,764	0	49
Golf	0	1,175	1,479	304	0
Graduation	9,337	12,616	12,467	0	9,486
History	138	0	0	(50)	88
Industrial Arts	207	0	0	0	207
Interclub Council	152	0	0	(152)	0
Intramurals	22	196	198	0	20
JROTC-School Board	728	6,830	8,195	0	637
Key Club	840	738	1,371	(100)	107
Library	6,444	14,489	13,236	(80)	7,617
Lum Con	444	2,677	2,325	0	796
Maroon Line/Dance Lines	60	19,221	16,668	(326)	2,287
Math Club	1,723	6,135	7,352	225	731
National Honor Society	628	1,190	1,141	(100)	577
NSU Special Ed.	64	0	0	0	64
Orchestra	1,540	536	1,640	0	438
Parent's JROTC	612	18,517	15,748	(426)	2,955
Peer Helpers/Facilitators	3,282	3,557	4,282	54	2,611
Pep Squad	88	167	238	0	17
Peer Group-NCIS	0	219	68	0	151
PTSO/PTO/Parent Assn.	12,869	58,012	52,704	(300)	17,877

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish Student Activity Funds  
 Natchitoches, Louisiana  
 Combined Statement of Changes in Special Revenue Fund Balances  
 for the Year Ended June 30, 1996  
 (Continued)

	Fund Balance 6-30-95	Receipts	Expenditures	Transfers In/(Out)	Fund Balance 6-30-96
Powerlifting	\$ 0	\$ 60	\$ 2,055	\$1,995	\$ 0
Principal's Assoc.	534	260	283	100	611
Publications	8,918	19,235	27,456	7,888	8,585
Reading Competition	(610)	0	0	610	0
Right Start	89	1,611	1,323	0	377
SADD	2,827	17,057	16,929	(345)	2,610
Saucy Saturday	5	0	5	0	0
Science	1,812	3,497	4,123	0	1,186
Soccer	0	633	1,206	573	0
Social Studies	673	1,636	1,390	(71)	848
Softball	401	5,044	5,325	(60)	60
Spanish Club	113	1,072	884	(51)	250
Special Education	352	185	185	0	352
Speech	545	418	483	0	480
Student Assistance/Supply	238	4,847	4,030	783	1,838
Student Council/SGO	4,453	15,987	14,703	(409)	5,328
Summer School	14,093	28,520	29,279	0	13,334
Swimming	0	377	1,368	991	0
Tennis	0	2,609	2,647	38	0
Track	0	552	1,832	1,280	0
Teachers' Concessions	483	433	237	0	679
Teachers' Courtesy Fund	1,681	9,266	9,365	121	1,703
Quiz Bowl	84	209	265	0	28
Woodworks	0	16	0	0	16
Year Book	2,689	11,256	13,536	0	409
Weekly Reader	0	221	221	0	0
YACA	15	1,391	1,254	0	152
Miscellaneous	<u>138</u>	<u>15,411</u>	<u>13,447</u>	<u>(305)</u>	<u>2,407</u>
Total	<u>\$135,038</u>	<u>\$711,974</u>	<u>\$720,641</u>	<u>\$1,250</u>	<u>\$127,621</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES CENTRAL HIGH STUDENT ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA

Combined Balance Sheet  
June 30, 1996

	General Fund	Special Revenue Fund	Total (Memorandum Only)	6-30-95 (Memorandum Only)
<b>ASSETS:</b>				
Cash	\$3,885	\$74,515	\$78,400	\$79,330
Investment Account	0	1,000	1,000	14,204
Accounts Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$3,885	\$75,515	\$79,400	\$93,534
<b>LIABILITIES:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
<b>FUND BALANCE:</b>				
Fund Balance, Unrestricted	3,885	0	3,885	22,828
Fund Balance, Restricted	<u>0</u>	<u>75,515</u>	<u>75,515</u>	<u>70,706</u>
Total Liabilities & Fund Balance	\$3,885	\$75,515	\$79,400	\$93,534

The accompanying notes are an integral part of this statement.

NATCHITOCHIES PARISH STUDENT ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 1996

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 governmental funds. Governmental funds account for the Student Activity Funds' general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds of the Student Activity Funds include:

1. General Fund - the general operating fund of the Student Activity Funds and accounts for all resources, except those required to be accounted for in other funds.
2. Special Revenue Fund - Accounts for transactions relating to resources restricted to expenditures of a specific purpose.

#### D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. 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:

Revenues are recognized when they become measurable and available as net current assets.

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 nature and variable related to the different school activities and organizations raising funds.

#### F. ENCUMBRANCES

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