

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Financial Statements
As of and for the Year Ended June 30, 2004
With Independent Auditors' Report

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 1-19-05

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INDEPENDENT AUDITORS' REPORT

Members of the
Beauregard Parish School Board
DeRidder, Louisiana

We have audited the accompanying financial statements of the Beauregard Parish School Board School Activity Funds, as listed in the table of contents, as of and for the year ended June 30, 2004. These accounts are the responsibility of the Board's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Beauregard Parish School Board School Activity Funds as of June 30, 2004, and their revenue collected and expenditures paid and their changes in restricted fund balances – cash basis for the year then ended in conformity with the basis of accounting described in Note 1.

December 27, 2004

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Balance Sheets - All Funds
All Schools
June 30, 2004**

	<u>Beauregard Alternative School</u>	<u>G.W. Carver Elementary School</u>	<u>DeRidder High School</u>	<u>DeRidder Junior High School</u>	<u>East Beauregard Elementary School</u>	<u>East Beauregard High School</u>
ASSETS						
Cash on hand	\$ -	\$ -	\$ 100	\$ 1,948	\$ -	\$ 50
Cash in bank	10,951	535	43,734	9,337	13,447	82,329
Deposits with LAMP	-	18,207	74,341	16,474	-	28,636
	<u>-</u>	<u>18,207</u>	<u>74,341</u>	<u>16,474</u>	<u>-</u>	<u>28,636</u>
Total assets	<u>\$ 10,951</u>	<u>\$ 18,742</u>	<u>\$ 118,175</u>	<u>\$ 27,759</u>	<u>\$ 13,447</u>	<u>\$ 111,015</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to Beauregard Parish School Board	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balances:						
General Funds	1,381	14,440	21,191	417	2,527	40,469
Restricted Funds:						
Athletic Funds	-	-	30,314	1,709	-	9,294
Other	7,570	4,302	66,670	25,633	10,920	61,252
Total Restricted Funds	<u>7,570</u>	<u>4,302</u>	<u>96,984</u>	<u>27,342</u>	<u>10,920</u>	<u>70,546</u>
Total fund balances	<u>8,951</u>	<u>18,742</u>	<u>118,175</u>	<u>27,759</u>	<u>13,447</u>	<u>111,015</u>
Total liabilities and fund balances	<u>\$ 10,951</u>	<u>\$ 18,742</u>	<u>\$ 118,175</u>	<u>\$ 27,759</u>	<u>\$ 13,447</u>	<u>\$ 111,015</u>

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 50	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 2,223
14,913	4,415	807	39,669	29,265	4,860	89,265	343,527
15,609	20,114	66,449	34,030	8,892	17,712	1,856	302,320
<u>\$ 30,572</u>	<u>\$ 24,529</u>	<u>\$ 67,256</u>	<u>\$ 73,774</u>	<u>\$ 38,157</u>	<u>\$ 22,572</u>	<u>\$ 91,121</u>	<u>\$ 648,070</u>

\$ -	\$ -	\$ 15,800	\$ -	\$ -	\$ -	\$ -	\$ 17,800
10,067	12,764	(36,020)	63,687	6,219	11,354	17,071	165,567
1,648	-	27,875	-	5,708	-	30,486	107,034
18,857	11,765	59,601	10,087	26,230	11,218	43,564	357,669
20,505	11,765	87,476	10,087	31,938	11,218	74,050	464,703
30,572	24,529	51,456	73,774	38,157	22,572	91,121	630,270
<u>\$ 30,572</u>	<u>\$ 24,529</u>	<u>\$ 67,256</u>	<u>\$ 73,774</u>	<u>\$ 38,157</u>	<u>\$ 22,572</u>	<u>\$ 91,121</u>	<u>\$ 648,070</u>

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances - General Fund
All Schools
For the Year Ended June 30, 2004

	Beauregard Alternative School	G.W. Carver Elementary School	DeRidder High School	DeRidder Junior High School	East Beauregard Elementary School	East Beauregard High School
Cash receipts						
Concessions	\$ -	\$ -	\$ 12,854	\$ 22,446	\$ 3,001	\$ 6,494
Other sales	-	9,431	1,578	22	1,689	330
Drivers' education	-	-	4,500	-	-	-
Fundraisers	217	24,048	-	-	2,919	-
Pictures	-	14,945	1,534	14,200	6,340	2,637
Yearbooks	-	-	-	-	-	-
Student fees	14	5,223	9,654	7,140	3,525	6,278
Telephone	-	-	-	-	1,698	4,874
Teachers' allotment	-	2,880	-	-	3,029	-
Investment earnings	84	-	1,302	261	458	2,748
Transfers from Restricted Funds, net	613	-	-	-	-	60
Other receipts	392	222	5,478	3,048	7,495	23
Total revenues	1,320	56,749	36,900	47,117	30,154	23,444
Cash disbursements						
Concessions cost of sales	-	-	-	10,113	-	-
Other cost of sales	-	-	-	-	-	-
Drivers' education	-	-	4,500	-	-	-
Fundraiser costs	38	19,208	-	-	2,934	-
Picture costs	-	9,861	-	6	5,143	2,008
Yearbook costs	-	-	-	-	-	-
Operating and maintenance expenses	-	1,075	10,177	1,669	1,016	1,189
Instructional supplies and expenses	4	24,107	5,102	12,402	9,564	5,589
Administrative supplies and expenses	-	2,907	17,732	16,254	7,887	9,936
Transfers to Restricted Funds, net	-	1,600	3,962	6,386	426	-
Other disbursements	854	-	37	-	2,799	132
Total expenditures	896	58,758	41,510	46,830	29,769	18,854
Excess of cash receipts over (under) cash disbursements	424	(2,009)	(4,610)	287	385	4,590
Fund balances at beginning of year	957	16,449	25,801	130	2,142	35,879
Fund balances at end of year	\$ 1,381	\$ 14,440	\$ 21,191	\$ 417	\$ 2,527	\$ 40,469

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ 6,050	\$ -	\$ -	\$ 7,151	\$ -	\$ 1,028	\$ 12,957	\$ 71,981
281	512	731	576	937	2,140	4,294	22,521
-	-	-	-	-	-	-	4,500
7,670	-	-	21,902	7,149	-	-	63,905
78	7,644	2,302	4,185	-	24,975	3,046	81,886
-	-	-	3,649	-	-	-	3,649
1,360	5,831	12,021	14,137	3,639	1,785	20,232	90,839
1,340	2,318	1,842	1,986	7,484	1,491	2,454	25,487
1,750	3,200	-	3,160	2,900	4,000	4,129	25,048
274	301	811	477	362	272	2,345	9,695
-	-	155	25	1,226	-	2,123	4,202
1,595	113	4,533	4,107	9,674	1,127	492	38,299
20,398	19,919	22,395	61,355	33,371	36,813	52,072	442,012
2,429	-	-	1,526	-	806	1,588	16,462
-	-	-	122	-	2,130	5,773	8,025
-	-	-	-	-	-	-	4,500
1,994	-	-	14,500	681	-	-	39,355
-	5,170	2,302	22	-	18,983	-	43,495
-	-	-	3,465	-	-	-	3,465
1,067	1,148	1,813	995	223	289	7,147	27,808
5,213	8,587	12,160	24,346	5,863	6,465	23,981	143,384
7,461	5,444	11,797	8,061	6,030	7,357	10,636	111,502
570	-	-	-	-	82	-	13,026
16	582	-	2,721	16,389	926	-	24,456
18,750	20,931	28,072	55,758	29,186	37,039	49,125	435,478
1,648	(1,012)	(5,677)	5,597	4,185	(221)	2,947	6,534
8,419	13,776	(30,343)	58,090	2,034	11,575	14,124	159,033
<u>\$ 10,067</u>	<u>\$ 12,764</u>	<u>\$ (36,020)</u>	<u>\$ 63,687</u>	<u>\$ 6,219</u>	<u>\$ 11,354</u>	<u>\$ 17,071</u>	<u>\$ 165,567</u>

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Cash Receipts, Cash Disbursements
and Changes in Fund Balances - Restricted Funds
All Schools
For the Year Ended June 30, 2004**

	Beauregard Alternative School	G.W. Carver Elementary School	DeR dder High School	DeRidder Junior High School	East Beauregard Elementary School	East Beauregard High School
Cash receipts						
Concessions	\$ -	\$ 8,099	\$ -	\$ -	\$ -	\$ 5,515
Parent/Teacher/Alumni organization activities	857	11,388	3,966	14,916	29,165	1,769
Student fees	3,846	-	15,548	20,460	15,835	9,828
Drivers' education fees	-	-	-	-	-	6,150
Athletic activities	-	-	13,970	14,706	-	98,668
Band activities	-	-	71,673	18,290	-	26,145
Athletic booster organization activities	-	-	-	-	-	-
Band booster organization activities	-	-	41,708	805	-	16,525
Student organization activities	522	340	127,623	50,318	1,630	94,144
Yearbook sales	-	-	15,226	6,811	-	18,728
Teachers' allotment	610	-	5,104	4,300	-	3,200
Transfers from General Fund, net	-	1,600	3,962	6,386	426	-
Other receipts	2,500	-	15,676	2,792	1,613	8,216
Total revenues	8,335	21,427	440,189	139,784	48,669	288,888
Cash disbursements						
Concessions cost of sales	-	7,963	-	-	-	4,262
Parent/Teacher/Alumni organization activities	-	15,995	2,422	10,965	30,601	1,973
Drivers' education	-	-	-	-	-	6,150
Athletic activities	-	-	-	-	-	-
Band activities	-	-	18,458	31,113	-	122,093
Athletic booster organization activities	-	-	-	-	-	-
Band booster organization activities	-	-	42,671	149	-	25,750
Student organization activities	3,081	1,259	123,483	53,096	560	103,540
Yearbook costs	-	-	28,138	5,855	-	17,796
Instructional supplies and expenses	734	-	21,571	33,548	15,210	12,288
Transfers to General Fund, net	613	-	-	-	-	60
Other disbursements	1,932	827	24,419	1,589	1,300	7,122
Total expenditures	6,360	26,044	431,162	136,315	47,671	301,034
Excess of cash receipts over (under) cash disbursements	1,975	(4,617)	9,027	3,469	998	(12,146)
Fund balances at beginning of year	5,595	8,919	87,957	23,873	9,922	82,692
Fund balances at end of year	\$ 7,570	\$ 4,302	\$ 96,984	\$ 27,342	\$ 10,920	\$ 70,546

See accompanying notes to the financial statements.

Hyatt High School	K.R. Hanchey Elementary School	Merryville High School	Pinewood Elementary School	Singer High School	South Beauregard Elementary School	South Beauregard High School	Totals (Memorandum Only)
\$ -	\$ 820	\$ 6,979	\$ -	\$ -	\$ -	\$ -	\$ 21,413
3,828	7,685	8,106	20,144	1,667	240	718	104,449
-	6,007	10,676	2,660	6,760	12,994	17,505	122,119
-	-	4,950	-	-	-	2,700	13,800
10,432	-	83,154	-	25,732	-	108,333	480,728
-	-	9,758	-	-	-	3,328	129,194
2,594	-	1,779	-	2,664	-	-	7,037
-	-	3,139	-	-	-	50,836	113,013
12,508	-	33,501	13,077	10,699	35,061	85,460	464,883
945	-	14,850	-	5,855	5,514	14,783	82,712
-	-	4,725	-	-	-	-	17,939
570	-	-	-	-	82	-	13,026
4,457	1,324	7,262	3,200	396	55	17,525	65,016
35,334	15,836	188,879	39,081	53,773	53,946	301,188	1,635,329
-	782	3,868	18,295	-	-	-	35,170
3,634	8,689	8,050	-	2,159	316	699	85,503
-	-	4,950	-	-	-	2,700	13,800
-	-	91,680	-	-	-	-	91,680
14,260	-	2,834	-	24,302	-	111,982	495,042
1,102	-	4,170	-	3,547	-	-	8,819
-	-	38,335	-	-	-	49,844	156,749
11,355	-	16,406	14,414	10,977	34,552	87,230	459,953
3,439	-	18,518	-	3,662	5,347	14,729	97,484
172	7,803	-	7,727	10,947	12,751	19,132	141,883
-	-	155	25	1,226	-	2,123	4,202
1,804	-	6,289	-	10	-	12,550	57,842
35,766	17,274	195,255	40,461	56,830	52,966	300,989	1,648,127
(432)	(1,438)	(6,376)	(1,380)	(3,057)	980	199	(12,798)
20,937	13,203	93,852	11,467	34,995	10,238	73,851	477,501
\$ 20,505	\$ 11,765	\$ 87,476	\$ 10,087	\$ 31,938	\$ 11,218	\$ 74,050	\$ 464,703

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Beauregard Alternative School/Adult Education
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FACULTY FUND	\$ 3	\$ 857	\$ -	\$ (757)	\$ 103
TEACHER ALLOCATION	-	610	(734)	147	23
UTILITY REBATE	1,345	2,000	(1,932)	-	1,413
JAG	112	522	(576)	(58)	-
TEST ADULT BASIC	2,191	1,031	-	-	3,222
GED TEST	1,921	2,815	(1,935)	-	2,801
INST. FUND	8	-	-	-	8
BELL SOUTH GRANT	15	500	(570)	55	-
Total Restricted Funds	\$ 5,595	\$ 8,335	\$ (5,747)	\$ (613)	\$ 7,570

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
G.W. Carver Elementary School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FACULTY FUND	\$ 997	\$ 1,097	\$ (1,738)	\$ -	\$ 356
PTO	2,620	10,291	(14,257)	3,229	1,883
CONCESSION	422	8,099	(7,963)	-	558
GRANT/LIB	312	-	-	-	312
SILENT AUCTION	1,369	-	(580)	-	789
MR & MRS. CARVER	1,267	-	-	(1,267)	-
LOLLIPOPS	1,074	-	(247)	-	827
BUTTONS/FUNDAY	858	340	(1,259)	(362)	(423)
Total Restricted Funds	\$ 8,919	\$ 19,827	\$ (26,044)	\$ 1,600	\$ 4,302

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
DeRidder High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
BASEBALL	\$ 3,513	\$ 14,975	\$ (14,737)	\$ 1,489	\$ 5,240
BASEBALL-SHOE PACKAGE	-	3,608	(3,607)	(1)	-
BASEBALL-BAR-B-Q	-	5,672	(2,499)	(3,173)	-
BASEBALL-CONCESSION	-	3,179	(1,251)	(58)	1,870
BASEBALL/RING	5	-	-	(5)	-
BASKETBALL-BOYS	3,327	9,651	(8,141)	(1,713)	3,124
BASKETBALL BOARDS	-	605	-	-	605
DJHS	20	242	(262)	-	-
BASKETBALL-GIRLS	657	4,553	(4,057)	(471)	682
FOOTBALL	5,135	46,596	(37,094)	(4,947)	9,690
FOOTBALL PROGRAM ADS	-	8,263	(3,097)	(3,551)	1,615
GOLF	518	4,347	(5,494)	764	135
SOFTBALL	2,440	8,634	(9,115)	916	2,875
SOCCER	1,318	10,190	(8,446)	(1,547)	1,515
SOCCER-GIRLS	1,664	7,539	(6,276)	(1,814)	1,113
TENNIS	706	3,959	(4,224)	297	738
TRACK-BOYS	-	647	(1,412)	1,283	518
DRAGON RELAYS	-	873	(581)	(292)	-
TRACK-GIRLS	351	1,323	(2,210)	1,412	876
B/G TRACK CONCESSION	-	3,067	(2,268)	(793)	-
DIST. 4-A SCHOOL DUE	-	-	(600)	-	(600)
DISTRICT DUES/MEMBER	-	-	(310)	-	(310)
TRAINING SUPPLIES	922	206	(501)	-	627
B/G XCOUNTRY	206	1,071	(1,816)	540	1
DISTRICT 4AAAA	-	509	(509)	-	-
Total Athletic Funds	20,782	139,703	(118,507)	(11,664)	30,314
ART DEPARTMENT	479	1,035	(1,150)	-	364
BAND	5,783	18,684	(25,007)	6,742	6,202
BAND CHRISTMAS SALES	739	2,283	(1,433)	(1,589)	-
BAND-DRAGON CARDS	45	10,683	(3,557)	(7,171)	-
BAND-GUARD	648	2,967	(3,346)	(65)	204
BAND-PARISH T-SHIRTS	-	1,445	(1,394)	229	280
BAND-SPRING TRIP	-	17,943	(20,556)	2,613	-
BEAUREGARD VOCATIONAL CEN	396	-	(395)	-	1
BETA CLUB	2,097	16,170	(13,501)	(1,411)	3,355
BIOLOGY	345	983	(830)	-	498
BIOLOGY II	20	40	-	-	60
BUSINESS DEPT-MARTIN	741	350	(465)	-	626
BUS. DEPT-KYLE	241	488	(526)	-	203
BUS. DEPT-WOODS	589	485	(418)	-	656
CHEERLEADERS-VARSITY	7,497	18,604	(23,206)	(438)	2,457
CHEER-UNIFORMS	-	8,355	(3,773)	(103)	4,479
CHEMISTRY LAB	591	595	(711)	-	475
EDUCATIONAL 201	8	-	(8)	-	-
ENGLISH FUND	224	3,066	(2,097)	(148)	1,045
FBLA	330	10,673	(9,889)	(552)	562
FFA	754	4,488	(4,076)	(603)	563
FCCLA	64	1,961	(1,801)	(130)	94
FINE ARTS SURVEY	288	615	(394)	-	509
GOVERNORS PROGRAM	75	1,893	(1,285)	(645)	38
INTERACT	542	5,987	(4,379)	(330)	1,820
J.V. CHEERLEADERS	-	549	-	(442)	107

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
JR. CIVITAN	3	-	-	-	3
JUNIORETTES	4,179	4,127	(4,913)	801	4,194
KEY CLUB	725	2,365	(2,169)	(400)	521
LEO CLUB	652	1,336	(843)	(130)	1,015
LIBRARY	1,620	1,561	(2,233)	3	951
NATIONAL HONOR SOCIETY	338	915	(800)	(188)	265
P.E. DEPARTMENT	381	3,057	(3,453)	15	-
PHYSICAL SCIENCE	303	856	(1,013)	-	146
PHYSICS	47	638	(63)	(53)	569
PROM	1,833	3,738	(4,015)	-	1,556
RODEO CLUB	200	343	(409)	(65)	69
SADD	287	510	(632)	(97)	68
SENIOR	366	429	(480)	-	315
SCHOOL ENHANCEMENT	2,070	1,440	(690)	-	2,820
POSTER ACCT.	552	71	(124)	112	611
ACTING	106	15	(43)	-	78
STUDENT COUNCIL	1,115	13,448	(12,681)	2,959	4,841
SGA/SLIDE SHOW	-	550	(256)	-	294
SGA/NASC	-	300	-	-	300
SGA-BEAUTIFICATION FUND	312	-	-	-	312
HOME ECONOMICS	221	349	(570)	-	-
SELF-CONTAIN-SPEC. E	4,302	5,863	(8,453)	3,693	5,405
SELF CONTAIN RESERVE	1,298	-	-	-	1,298
ANNUAL	8,621	15,226	(28,138)	6,620	2,329
BAND BOOSTERS	3,661	5,278	(25,402)	19,890	3,427
BAND BOOSTERS/CHRISTMAS	163	1,089	(1,127)	(63)	62
BAND	-	17,418	(14,542)	(2,876)	-
BAND BOOSTERS-FESTIVAL	-	26,362	(15,402)	(10,959)	1
BAND BOOSTER-FEST. AD'S	-	6,737	(326)	(6,241)	170
BAND BOOSTERS/PEPSI	-	2,242	(414)	(1,483)	345
TEACHER ALLOCATION	-	5,104	(5,104)	-	-
QUIZ BOWL	29	462	(491)	-	-
BLACK HERITAGE CLUB	536	505	(667)	(285)	89
FACULTY FUND	310	2,603	(1,315)	(590)	1,008
DANCELIN	1,930	11,035	(13,662)	1,710	1,013
4-H CLUB	35	524	(199)	(65)	295
JAZZ BAND	966	250	(116)	-	1,100
STUDENT RECOGNITION	1,231	10,116	(10,816)	(212)	319
SPANISH CLUB-MENENDEZ	97	270	(104)	-	263
SPANISH CLUB	1,157	1,930	(1,374)	(564)	1,149
SPANISH CLASS-ANDERSON	123	246	(259)	-	112
FOREIGN LANGUAGE	1,334	-	-	-	1,334
EMPLOYEE WITHHOLDING	-	1,524	(10,888)	9,364	-
FIRST PRIORITY	-	170	(125)	-	45
DRAMA CLUB	217	3,515	(2,107)	(994)	631
VARSITY CHOIR	138	-	(20)	-	118
ROLE MODELS	11	-	-	-	11
BENEVOLENT FUND	515	1,363	(1,107)	-	771
ENV. SCIENCE FUND	122	118	-	-	240
JROTC	1,452	8,870	(8,772)	(233)	1,317
MATH DEPARTMENT	471	410	(688)	-	193
DOUGLAS M. BROWN SCHOLAR	650	-	(650)	-	-
W. HISTORY AP	-	902	(803)	-	99
Total Other Restricted Funds	67,175	295,622	(311,852)	15,626	66,670
Total Restricted Funds	\$ 87,957	\$ 435,322	\$ (430,359)	\$ 3,962	\$ 96,984

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
DeRidder Junior High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ATHLETICS FUND	\$ -	\$ -	\$ (671)	\$ 671	\$ -
ATHLETIC BOOSTERS	478	4,462	(3,566)	(687)	687
BASKETBALL	427	3,743	(3,926)	(26)	218
FOOTBALL	53	5,971	(4,702)	(518)	804
TRACK	-	530	(770)	240	-
Total Athletic Funds	958	14,706	(13,635)	(320)	1,709
ANNUALS/YEARBOOK	-	6,811	(5,855)	(855)	101
ART FUND	394	969	(2,226)	780	(83)
BENEVOLENT FUND	190	881	(1,012)	-	59
BETA CLUB	3,271	9,869	(11,922)	75	1,293
BPSB TEACHER ALLOT	722	4,300	(3,479)	(1,543)	-
BOTANICAL POND	2,534	-	-	(631)	1,903
CHEERLEADERS	5,414	10,559	(9,732)	-	6,241
CHOIR/VOCAL MUSIC	923	617	(1,411)	156	285
COMPUTER LIT.	(255)	300	(45)	720	720
DANCE LINE	2,064	4,633	(5,542)	294	1,449
ENVIRONMENTAL CLUB	93	269	(230)	-	132
EXPLORATORY HOMEMAKING	(198)	684	(885)	474	75
4-H CLUB	127	1,393	(1,428)	-	92
GIFTED CLUB FUND	(128)	1,330	(1,098)	78	182
LANGUAGE ARTS	-	819	(1,463)	625	(19)
LIBRARY FUND	1,457	3,542	(3,320)	292	1,971
PEERLEADERS	751	371	(822)	-	300
STUDENT COUNCIL	189	15,616	(14,735)	-	1,070
SPECIAL ED.	(55)	207	(236)	13	(71)
YACA/ART CLUB	776	3,417	(4,164)	(75)	(46)
SPEECH ELECTIVE	(62)	663	(985)	544	160
SCIENCE DEPT	1,301	4,404	(7,387)	1,682	-
PTO	190	14,035	(9,953)	-	4,272
AMERICAN RED CROSS	-	562	-	-	562
ASE	(4)	144	-	12	152
MATHCOUNTS	1,053	2,244	(2,012)	-	1,285
SPS AWARD MONEY	(155)	-	-	155	-
BOOK ORDER-ADCOCK	9	335	(335)	-	9
ADCOCK-FIELD TRIP	(19)	1,093	(938)	-	136
DOWDY MEMORIAL FUND	15	-	(15)	-	-
P.E. SALES	-	5,407	(3,090)	2,489	(194)
P.E. FUNDRAISER	-	2,112	(2,933)	821	-
GIFTED ELECTIVE	-	36	(86)	52	2
WATT WATCHER PROGRAM	-	1,751	(1,239)	(512)	-
PE DAMAGES	-	-	(1,251)	-	(1,251)
SUSAN G. KOMEN	-	172	(172)	-	-
WILKERSON-FIELD TRIP	-	52	(52)	-	-
BAND BOOSTERS	236	805	(149)	-	892
BAND	2,082	5,990	(11,858)	5,739	1,953
BAND FUNDRAISER	-	12,300	(5,620)	(6,679)	1
BAND PROGRAM	-	-	-	2,000	2,000
Total Other Restricted Funds	22,915	118,692	(122,660)	6,706	25,633
Total Restricted Funds	23,873	133,398	(136,315)	6,386	27,342

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
East Beauregard Elementary School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
KINDERGARTEN	\$ 414	\$ 907	\$ (970)	\$ -	\$ 351
FIRST GRADE	557	654	(1,023)	-	188
SECOND GRADE	309	730	(708)	(36)	295
THIRD GRADE	635	621	(740)	-	516
FOURTH GRADE	333	1,869	(1,971)	18	249
FIFTH GRADE	24	2,389	(1,895)	-	518
SPECIAL EDUCATION FUND	7	18	(61)	-	(36)
ENVIRONMENTAL TEAM	58	-	-	-	58
LIBRARY	1,405	6,177	(5,060)	57	2,579
STUDENT INCENTIVES	2	-	-	-	2
VOLUNTEER DONATION	20	-	(20)	-	-
PTO	2,789	27,592	(28,315)	(70)	1,996
SOCIAL COMMITTEE	680	1,573	(2,286)	237	204
JUMP ROPE FOR HEART	-	-	-	-	-
LOST OR DAMAGED	27	58	-	-	85
4-H CLUB	856	194	(115)	-	935
P.E.	21	1,632	(1,885)	234	2
FITNESS MEET	53	-	-	-	53
PLAYGROUND FUND	313	-	-	-	313
FACILITY USAGE	-	600	(200)	-	400
STUDENT COUNCIL	199	1,189	(445)	(214)	729
CLOVERBUDS	340	-	-	-	340
PRINCIPAL INCENTIVE	182	-	(180)	-	2
PRIMARY CLASSES	34	-	-	-	34
ART	(5)	-	-	5	-
EDUCATIONAL FUND	336	-	-	-	336
COFFEE FUND	3	-	-	-	3
PRESCHOOL FUND	90	618	(669)	-	39
TOYS FOR TOTS	72	716	(791)	195	192
MAGNETS FOR EDUCATION	51	223	(255)	-	19
TEACHERS SHIRT	39	-	-	-	39
SCIENCE CLUB	-	168	-	-	168
CHRISTMAS CLUB	-	79	-	-	79
DEBRA TERRELL'S CLASS	-	50	-	-	50
GRANDPARENTS DAY	-	28	(28)	-	-
G/T FIELD TRIP	-	112	(48)	-	64
CARTRIDGES FOR EDUCATION	62	46	(6)	-	102
KDGTN COKE REWARD	16	-	-	-	16
Total Restricted Funds	\$ 9,922	\$ 48,243	\$ (47,671)	\$ 426	\$ 10,920

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
East Beauregard High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FOOTBALL	\$ 4,536	\$ 51,765	\$ (45,897)	\$ (1,565)	\$ 8,839
BOYS BASKETBALL	8,757	12,275	(16,846)	(217)	3,969
GIRLS BASKETBALL	5,998	23,568	(27,708)	(308)	1,550
BASEBALL	(1,634)	3,467	(2,657)	988	164
SOFTBALL	(366)	7,593	(8,306)	1,144	65
GIRLS TRACK	(1,242)	-	-	-	(1,242)
BOYS TRACK	(3,604)	-	-	-	(3,604)
GIRLS CROSS COUNTRY	(388)	-	-	-	(388)
BOYS CROSS COUNTRY	46	-	-	-	46
GOLF	(104)	-	-	-	(104)
Total Athletic Funds	11,999	98,668	(101,414)	42	9,295
SENIOR CLASS	1,334	123	(587)	288	1,158
JUNIOR CLASS	288	774	(3,549)	2,716	229
SOPHOMORE CLASS	3,006	1,494	(1,374)	(1,571)	1,555
FRESHMAN CLASS	1,435	1,479	(534)	(1,435)	945
JR. HIGH BETA	252	2,333	(1,705)	50	930
ANNUAL STAFF	10,522	18,728	(17,796)	898	12,352
ART	435	165	(387)	-	213
AUXILLARY CORP	752	1,712	(2,233)	(20)	211
BAND	1,528	26,145	(20,679)	(5,995)	999
BAND BOOSTER	2,556	13,551	(15,944)	472	635
BETA CLUB	597	3,863	(4,283)	188	365
BUSINESS	6	-	-	-	6
CHEERLEADER	5,353	11,544	(14,693)	480	2,684
BAND BOOSTER TRAVEL	6,583	2,974	(9,806)	249	-
BAND TRAVEL	5,476	16,503	(27,079)	5,262	162
ENGLISH FUND	1,094	406	(370)	-	1,130
FBLA	155	9,293	(9,898)	2,395	1,945
FFA	73	11,201	(8,070)	210	3,414
FCCLA	570	4,855	(6,456)	1,382	351
FRENCH	19	-	-	(19)	-
JH CHEERLEADER	1,121	7,727	(4,610)	(725)	3,513
JH STUDENT COUNCIL	897	1,361	(1,578)	(84)	596
LIBRARY CLUB	1,787	4,452	(4,975)	-	1,264
H.S. P.E.	372	2,468	(2,369)	-	471
PTO	380	-	-	-	380
RODEO CLUB	195	-	-	(195)	-
SCIENCE CLUB	179	198	(133)	-	244
SOCIAL COMMITTEE	683	1,769	(1,973)	50	529
STUDENT COUNCIL	905	1,496	(1,504)	(193)	704
STUDENT INCENTIVE	261	4,604	(4,542)	33	356
T-TEAM	1,533	-	(580)	-	953
EIGHTH GRADE MATH	-	6	-	-	6
SENIOR 4-H CLUB	21	42	(43)	-	20
JUNIOR 4-H CLUB	237	129	(98)	-	268
DRAMA CLUB	570	-	-	(570)	-
SPANISH	1	-	-	-	1
SPECIAL ED. TRIPS	26	150	(20)	-	156
SCHOOL PRIDE FUND	345	-	(99)	-	246
MEMORIAL FUND	177	-	-	-	177

<i>Fund</i>	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
HOMEBOUND BOOKS	108	-	-	-	108
BASKETBALL CAMP	8	-	-	-	8
LETTER JACKET FUND	4,037	4,774	(4,089)	-	4,722
LOST/DAMAGED TEXTBOOK	83	195	(271)	-	7
ACTIVITY BUS	3,285	167	(49)	-	3,403
JROTC	168	4,362	(4,549)	100	81
FIELD TRIP INSURANCE	214	105	(105)	(214)	-
EDUCATIONAL FUND RAISER	1,683	303	(29)	-	1,957
CHOIR	72	-	-	-	72
PROCESSING CENTER	2,010	741	(173)	-	2,578
DRIVER EDUCATION	-	6,150	(6,150)	-	-
PARISH ALLOCATION	-	3,200	(3,200)	-	-
BALLET	81	-	-	(81)	-
FIRST GRADE	30	-	-	(30)	-
SIXTH GRADE	-	1,140	(1,124)	-	16
SEVENTH GRADE	45	759	(812)	30	22
EIGHTH GRADE	344	378	(190)	-	532
TEA FUND	79	-	-	-	79
FONTENOT SCIENCE	101	364	(457)	8	16
DEASON	258	231	(145)	-	344
COLLINS SCIENCE	796	421	(446)	4	775
THACKER SCIENCE	36	-	-	-	36
BAILEY SCIENCE	129	400	(236)	(12)	281
CUSTODIAN FUND	26	-	-	-	26
ENVIRONMENTAL TEAM	34	-	-	-	34
AG. CONSTRUCTION	7	-	-	-	7
JR. HIGH COMPUTER LAB	946	322	(607)	-	661
QUIZ BOWL	12	-	-	-	12
FUTURE LEADERS OF	366	8,026	(3,909)	(4,248)	235
PRINCIPAL INCENTIVE	3,145	3,037	(1,718)	-	4,464
FACS	260	1,177	(1,680)	375	132
NUTRITION CLASS	606	2,423	(1,654)	100	1,475
Total Other Restricted Funds	70,693	190,220	(199,560)	(102)	61,251
Total Restricted Funds	\$ 82,692	\$ 288,888	\$ (300,974)	\$ (60)	\$ 70,546

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Hyatt High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
HIGH SCHOOL BASKETBALL	\$ 4,776	\$ 9,024	\$ (12,760)	\$ 41	\$ 1,081
JR. HIGH BASKETBALL	647	1,408	(1,500)	-	555
TRACK	12	-	-	-	12
Total Athletic Funds	5,435	10,432	(14,260)	41	1,648
JR./SR. CLASSES	8	113	(105)	-	16
K-3 CLASSES	105	-	(100)	-	5
LIBRARY CLUB	308	3,392	(3,616)	-	84
FCCLA/FHA	536	911	(219)	-	1,228
FFA	1,567	4,144	(3,670)	-	2,041
FBLA	118	-	(29)	-	89
ANNUAL STAFF	4,394	945	(3,439)	-	1,900
STUDENT INCENTIVE	27	656	(872)	529	340
STUDENT COUNCIL	187	-	(99)	-	88
SR. 4-H	33	463	(380)	-	116
JR. HIGH 4-H	248	331	(452)	-	127
ELEMENTARY 4-H	114	90	(95)	-	109
YOUNGBLOOD SCHOLARSHIP	500	-	-	-	500
LOST/DAMAGED TEXTBOOKS	19	-	-	-	19
4-6 CLASSES	133	-	-	-	133
CHEERLEADERS	6	-	-	-	6
ENVIRONMENTAL 4-H	21	-	-	-	21
FAIR BOOTH	597	240	(56)	-	781
PRESCHOOL FUND	44	-	-	-	44
BETA CLUB	519	-	-	-	519
FCS	10	-	-	-	10
CLASS OF 2006	122	434	(34)	-	522
CLASS OF 2005	537	1,159	(1,545)	-	151
CENTURYTEL GRANT	208	-	-	-	208
CHOIR FUND	62	-	(57)	-	5
JACOBS SCHOLARSHIP	150	-	-	-	150
ACCELERATED READER	90	-	(72)	-	18
SUE HALEY SMITH	1,000	-	-	-	1,000
PRINCIPAL INCENTIVE	-	1,001	(876)	-	125
SCIENCE CLUB	-	1,001	(636)	-	365
PEP SQUAD	-	170	(118)	-	52
PERSEVERANCE	-	300	(300)	-	-
ATHLETIC BOOSTER	911	2,594	(1,102)	-	2,403
SOCIAL COMMITTEE	54	483	(466)	-	71
ALUMNI ASSOCIATION	117	-	-	-	117
PTO	2,233	154	(1,100)	(1,287)	-
ACTIVITY BUS USE	87	-	-	-	87
PERSONALIZED BRICK	40	60	-	-	100
CAMPUS DEVELOPMENT	197	-	-	-	197
USE OF FACILITIES	200	-	-	-	200
TRUDY (DUHON) WILLIAMS	-	2,500	-	-	2,500
PARENT VOLUNTEERS	-	3,191	(2,068)	1,287	2,410
Total Other Restricted Funds	15,502	24,332	(21,506)	529	18,857
Total Restricted Funds	\$ 20,937	\$ 34,764	\$ (35,766)	\$ 570	\$ 20,505

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
K. R. Hanchey Elementary School
For the Year Ended June 30, 2004

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
STAFF FUND	\$ 205	\$ 1,032	\$ (1,137)	-	\$ 100
M&M FUND	1,179	820	(782)	-	1,217
LIBRARY	2,990	10	(2,425)	-	575
FOLK LIFE GRANT	106	-	-	-	106
PTSO	6,807	6,653	(7,552)	-	5,908
COUNSELOR BOOK FAIR	10	-	-	-	10
QSM SCIENCE GRANT	2	-	-	-	2
FIELD TRIP	874	5,580	(4,903)	-	1,551
STATE TEACHER FUNDS	-	-	-	-	-
PRE-SCHOOL MINI OLYMPICS	198	-	-	-	198
COMPUTERS FOR EDUCATION	366	1,324	-	-	1,690
ART / MUSIC	466	417	(475)	-	408
Total Restricted Funds	\$ 13,203	\$ 15,836	\$ (17,274)	\$ -	\$ 11,765

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Merryville High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ATHLETIC INCENTIVE	\$ 1,265	\$ 3,041	\$ (2,956)	\$ -	\$ 1,350
VARSITY FOOTBALL	6,807	21,112	(21,065)	1,386	8,240
JR HI FOOTBALL	1,718	-	-	(1,718)	-
JR HI GIRLS BASKETBALL	721	-	-	(721)	-
JR HI BOYS BASKETBALL	1,144	-	-	(1,144)	-
V GIRLS BASKETBALL	4,322	19,770	(18,244)	714	6,562
V BOYS BASKETBALL	4,536	15,459	(16,097)	(90)	3,808
SOFTBALL	1,726	12,509	(11,486)	627	3,376
BASEBALL	2,541	10,706	(8,725)	(186)	4,336
GIRLS TRACK	702	392	(1,566)	600	128
BOYS TRACK	210	165	(1,163)	600	(188)
ATHLETIC BANQUET	263	-	-	-	263
Total Athletic Funds	25,955	83,154	(81,302)	68	27,875
CAREER DAY	14	-	-	-	14
BETA CLUB JR HI	123	804	(926)	-	1
BETA CLUB H.S.	439	127	(261)	-	305
4H ELEM	200	460	(474)	-	186
4H JR HI	235	64	(36)	-	263
4H H.S.	88	39	(21)	(30)	76
BAND	966	9,759	(10,378)	215	561
BAND BOOSTERS	1,568	3,139	(4,170)	(135)	402
CLASS OF 2003	671	-	(314)	-	357
CLASS OF 2002	132	-	(132)	-	-
CLASS OF 2007	-	240	-	-	240
CLASS OF 2000	266	-	-	(266)	-
CLASS OF 2005	860	2,012	(2,712)	-	160
CLASS OF 2006	480	380	(450)	-	410
JR HI DRAMA CLUB	536	600	(289)	(8)	839
FFA	885	5,156	(5,455)	80	666
FCCLA/FHA	463	1,770	(1,621)	-	612
FBLA	263	-	-	-	263
WINNERS CLUB	1,629	870	(1,118)	-	1,381
STUDENT COUNCIL	88	498	(570)	10	26
SPEECH/DRAMA CLUB	380	1,736	(1,112)	-	1,004
SCIENCE CLUB	261	-	-	-	261
PARTNERS IN EDUCATION	745	-	(475)	-	270
YEARBOOK FUND	15,920	14,850	(16,406)	-	14,364
PTO	1,960	5,931	(5,666)	-	2,225
CHEERLEADERS JR HI	132	7,147	(8,371)	(88)	(1,180)
CHEERLEADERS H.S.	4,974	8,955	(11,254)	100	2,775
SNACK PROGRAM	698	774	(1,131)	-	341
STAFF FUND	2,061	2,175	(2,384)	-	1,852
STUDENT INCENTIVE	1,079	1,105	(952)	-	1,232
PANTHER BOOSTER CLUB	1,584	1,779	(2,834)	(1)	528
PANTHER PEP-ERS	12	-	-	-	12
MHS CORONATION COMMITTEE	454	477	(412)	-	519
SPANISH CLUB	187	35	-	-	222
CRUSADERS FOR CHRIST CLUB	313	-	-	-	313
YOUTH GARDEN CLUB	34	-	-	(34)	-

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ART FEES	59	425	(468)	-	16
HOME EC FEES	46	350	(196)	-	200
PE UNIFORM FEES	483	577	(521)	-	539
ACCELERATED READER	878	100	(2,820)	3,230	1,388
PANTHER JAZZ DANIELINE	-	866	(834)	-	32
AFTERNOON SNACK	1,092	6,205	(2,737)	(3,200)	1,360
TEACHER PARISH FUND	-	4,725	(4,674)	(51)	-
DRIVERS ED FEES	-	4,950	(4,950)	-	-
JERRY GREEN SCHOLARSHIP	100	-	-	-	100
LIBRARY FUND	3,125	2,048	(3,478)	(1)	1,694
BAND DIRECTORS ASSOC	92	-	-	(92)	-
PANTHER PRESS	597	270	(625)	19	261
JE WINDHAM INVEST	10,000	-	-	-	10,000
CLASS OF 2004	835	995	(1,348)	(17)	465
DAY (100) FUND	149	20	(20)	-	149
PHYSICAL FITNESS	4	-	-	-	4
A C SCHIRO	525	550	(500)	-	575
ELEMENTARY P.E.	1,102	1,077	(190)	-	1,989
BPSB LOAN	3,650	200	(661)	-	3,189
FACILITY USE DEPOSIT	200	-	-	-	200
STAR READING	500	-	-	-	500
SOFTBALL UNIFORMS	1,200	1,000	(1,133)	(67)	1,000
PLAYGROUND EQUIPMENT	-	1,802	(423)	(1)	1,378
25 SECOND CLOCKS	-	3,135	(3,100)	-	35
ASHWORTH ROOM FEES	129	88	(29)	11	199
DAVIS ROOM FEES	77	88	(74)	7	98
TOWNSLEY ROOM FEES	58	136	(69)	11	136
PICKERING ROOM FEES	52	104	(156)	8	8
LYONS ROOM FEES	163	120	(253)	11	41
HAVENS ROOM FEES	8	163	(44)	11	138
LEDET ROOM FEES	45	120	(175)	11	1
PRESLEY ROOM FEES	73	255	(235)	11	104
DYSON ROOM FEES	11	128	(112)	11	38
BELL ROOM FEES	48	144	(25)	11	178
DEVILLE ROOM FEES	2	105	(96)	11	22
JOSHLIN ROOM FEES	104	210	(279)	-	35
SINGLETARY ROOM FEES	-	186	(88)	-	98
MYERS ROOM FEES	139	221	(101)	-	259
COLEMAN ROOM FEES	187	-	(136)	-	51
R. DEVILLE ROOM FEES	164	88	-	-	252
ZAUNBRECHER ROOM FEES	118	131	(11)	(118)	120
ROBERTSON MATH FEES	119	1,064	(879)	108	412
CARROLL ENGLISH FEES	22	325	(242)	-	105
FRANKS ENGLISH FEES	186	54	(238)	-	2
SINGLETARY ROOM FEES	-	423	(413)	-	10
FIELDS ROOM FEES	-	85	(72)	8	21
SIBLEY ROOM FEES	19	234	(185)	11	79
CORNES ROOM FEES	170	132	-	-	302
COLE ROOM FEES	-	112	(60)	11	63
MICHELLE STARK	555	685	(1,065)	(20)	155
GILMER MATH FEES	111	148	(159)	-	100
Total Other Restricted Funds	67,897	105,725	(113,798)	(223)	59,601
Total Restricted Funds	\$ 93,852	\$ 188,879	\$ (195,100)	\$ (155)	\$ 87,476

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

June 30, 2004

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BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Pinewood Elementary School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
COKE MACHINE LOUNGE	\$ 207	\$ 535	\$ (614)	\$ -	\$ 128
CHOIR	1,932	443	(1,352)	-	1,023
PTO SCHOOL ACCT	3,439	15,921	(16,298)	-	3,062
SCIENCE CLUB	3,001	12,340	(12,808)	-	2,533
BENEVOLENT FACULTY ACCT	182	483	(541)	-	124
AUTISTIC	46	-	-	-	46
CONCESSION STUD INCENTIVE	825	2,029	(2,026)	-	828
4H CLUB	176	294	(254)	-	216
PTO DUES ACCOUNT	119	1,176	(842)	(25)	428
MUSIC	709	83	(46)	-	746
PHYSICAL EDUCATION	619	2,247	(2,165)	-	701
COCA-COLA	-	-	-	-	-
ACADEMIC GROWTH	-	3,200	(3,152)	-	48
EMPLOYEE WITHHOLDING	-	-	-	-	-
SCIENCE -MATERIAL/SUPPLIES	212	87	(107)	-	192
FITNESS MEET	-	243	(231)	-	12
Total Restricted Funds	\$ 11,467	\$ 39,081	\$ (40,436)	\$ (25)	\$ 10,087

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
Singer High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
H S BASKETBALL	\$ 3,909	\$ 16,500	\$ (16,925)	\$ 300	\$ 3,784
TRACK	43	755	(571)	(227)	-
SOFTBALL	513	1,976	(1,363)	(416)	710
JUNIOR HIGH BASKETBALL	953	4,481	(4,368)	148	1,214
BASEBALL	92	2,020	(1,075)	(1,037)	-
Total Athletic Funds	5,510	25,732	(24,302)	(1,232)	5,708
SENIOR CLASS	704	759	(1,776)	340	27
JUNIOR CLASS	400	1,663	(2,246)	440	257
SOPHMORE CLASS	130	2,021	(324)	(191)	1,636
FRESHMAN CLASS	-	70	(25)	179	224
STUDENT COUNCIL	109	1,274	(1,291)	80	172
BETA CLUB	478	269	(280)	138	605
FCCLA	18	2,777	(2,601)	(141)	53
STUDENT INCENTIVE	37	6	-	-	43
SENIOR 4-H	168	1,280	(997)	(334)	117
JUNIOR HIGH 4-H	399	55	(105)	47	396
ELEM 4-H	426	135	(293)	(20)	248
ART	2	-	-	-	2
GERALD ARDOIN	-	-	-	7	7
FBLA	704	-	-	-	704
RODEO	506	20	-	(507)	19
FFA	1,945	286	(758)	(68)	1,405
SCIENCE CLUB	1,315	35	(44)	(10)	1,296
CHEERLEADERS	1,582	55	(237)	(158)	1,242
YEARBOOK	8,452	5,855	(3,662)	(1,088)	9,557
GRANT	947	-	-	-	947
LIBRARY	1,682	1,357	(1,902)	-	1,137
LOST/DAMAGED TEXTBOOKS	76	55	(55)	-	76
ALSTON	13	-	-	-	13
BRANNON	9	1,129	(1,217)	107	28
C. MENZIES	85	20	(140)	268	233
MENDEZ	-	-	-	20	20
BURGE	180	-	-	-	180
BECKCOM	-	95	(95)	-	-
CRONCE	209	660	(1,108)	587	348
WEST	412	151	(249)	(150)	164
GORE	24	123	(389)	342	100
TOLBERT	111	232	(313)	(30)	-
POOLE	2	53	(65)	61	51
BOUVIER	872	-	(946)	75	1
HUDSON	116	46	(556)	473	79
IRWIN	27	65	-	(92)	-
HYATT	470	185	(1,224)	595	26
SEAL	254	702	(603)	(85)	268
CORKERN	896	-	(15)	-	881
MOSS	208	1,094	(626)	(190)	486
SPEARS	137	83	(125)	(52)	43
SPIKES	116	49	(650)	591	106
WHITMAN	145	68	(222)	15	6
THIBODEAUX	-	123	(123)	-	-
PLAYGROUND IMPROVEMENT	500	100	-	-	600

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ACCELERATED READING	344	-	(38)	(306)	-
SCIENCE LAB	38	-	-	-	38
PARISH MONEY	-	280	-	-	280
PICTURES	-	10	(10)	-	-
MR. CLEVELAND	17	-	-	-	17
FRAZIER	29	470	(286)	(191)	22
ATHLETIC BOOSTERS HS	3,302	2,664	(3,547)	(968)	1,451
SOCIAL COMMITTEE	(6)	-	-	-	(6)
PTO	895	1,667	(2,159)	222	625
Total Other Restricted Funds	29,485	28,041	(31,302)	6	26,230
Total Restricted Funds	\$ 34,995	\$ 53,773	\$ (55,604)	\$ (1,226)	\$ 31,938

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
South Beauregard Elementary School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
JACQUELYN JOHNSON	\$ 8	\$ 571	\$ (579)	\$ -	\$ -
KIMBERLY LAMBERT	1	-	-	-	1
ETHEL MOSES	19	452	(433)	-	38
VIRGINIA DUBOSE	-	568	(568)	-	-
GLORIA HALE	21	30	(48)	-	3
ANDREA ATCHISON	7	51	(45)	-	13
APRIL NEWMAN	-	31	(31)	-	-
REBEKAHA COOLEY	5	30	(33)	-	2
DONNA HOLLIER	-	70	(70)	-	-
CINDY CORMIER	-	95	(82)	-	13
LORRAINE WARE	17	103	(93)	-	27
JANIE BOURQUE	-	158	(149)	-	9
ANDREA HABETZ	49	577	(644)	32	14
MARTHA JACKSON	22	115	(116)	-	21
BARBARA NEWMAN	18	248	(257)	-	9
DEBBIE HABETZ	2	-	-	-	2
LISA BENOIT	-	193	(193)	-	-
KASHA DEASON	14	737	(742)	-	9
ANJO ELSBURY	-	447	(443)	-	4
SHAWNA MOSES	9	1,087	(1,083)	-	13
BRENDA BROWN	12	170	(171)	-	11
NELWYN GRAY	-	196	(185)	-	11
MELISSA LANGE	29	204	(183)	(5)	45
CINDY MATTE	40	1,022	(1,033)	-	29
ROBIN BOSWELL	-	72	(72)	-	-
CAMMIE LOCKHART	29	380	(313)	(62)	34
BRENDA HEAD	-	135	(120)	(5)	10
LADAINA SHIRLEY	5	-	-	-	5
ALANNA FONTENOT	-	386	(436)	22	(28)
ADRIENNE HABETZ	-	53	(32)	(22)	(1)
JULIE GILBERT	-	191	(153)	-	38
DONNA BRADY	40	-	-	(40)	-
CINDY PETERSON	18	12	(30)	-	-
SUSAN DUPLÉCHIN	-	145	(91)	-	54
TAMMY PEEK	-	178	(164)	-	14
ALISON SHIRLEY	-	100	(83)	-	17
KINDERGARTEN	313	1,367	(1,523)	-	157
FIRST GRADE	231	505	(463)	-	273
SECOND GRADE	215	794	(757)	5	257
THIRD GRADE	480	340	(314)	-	506
FOURTH GRADE	18	510	(182)	-	346
FIFTH GRADE	108	36	(32)	(36)	76
SPECIAL EDUCATION	499	-	(15)	-	484
MUSIC	60	365	(425)	-	-
LIBRARY	2,110	19,091	(17,358)	(566)	3,277
PRESCHOOL	92	248	(343)	5	2
THIRD GRADE FUNDRAISER	62	-	-	-	62
FOURTH GRADE FUNDRAISER	-	1,712	(1,711)	-	1
FIFTH GRADE FUNDRAISER	-	4,288	(4,250)	36	74
YEARBOOK	2,152	5,514	(5,347)	680	2,999
SOCIAL COMMITTEE	76	240	(316)	-	-
BETA	2,068	5,905	(6,924)	38	1,087

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
ELEM 4-H CLUB	413	211	(395)	-	229
JUMP ROPE FOR HEART	-	1,524	(1,524)	-	-
MATH-A-THON	-	2,235	(2,235)	-	-
TEXTBOOKS	41	22	(22)	-	41
CHEER FUND	273	95	(155)	-	213
DONATIONS	647	-	-	-	647
CHILD. MIRACLE NETWORK	5	-	-	-	5
SPECIAL ACCOUNT	10	55	-	-	65
Total Restricted Funds	\$ 10,238	\$ 53,864	\$ (52,966)	\$ 82	\$ 11,218

See accompanying notes to the financial statements.

BEAUREGARD PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Statement of Changes in Restricted Fund Balances - Cash Basis
South Beauregard High School
For the Year Ended June 30, 2004

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
BOYS BASKETBALL	\$ 4,423	\$ 16,168	\$ (15,141)	\$ (1,178)	\$ 4,272
GIRLS BASKETBALL	6,493	12,889	(17,931)	(1,138)	313
BOYS BASEBALL	2,456	11,377	(9,491)	(97)	4,245
GIRLS SOFTBALL	3,791	26,046	(21,106)	(296)	8,435
FOOTBALL	6,727	34,643	(34,660)	1,746	8,456
CROSS COUNTRY	111	960	(883)	(74)	114
GENERAL ATHLETIC	2,532	1,060	(2,838)	(744)	10
JACKET DEPOSITS & PATCHES	4,891	5,116	(5,371)	-	4,636
TRACK	-	74	(713)	651	12
GOLF	-	-	(644)	637	(7)
Total Athletic Funds	31,424	108,333	(108,778)	(493)	30,486
SR BETA	788	3,090	(3,788)	(48)	42
JR BETA	532	7,507	(7,531)	(162)	346
FFA	1,038	8,092	(8,967)	(28)	135
FFA METAL	36	10	-	-	46
FCCLA	1,937	171	(612)	135	1,631
HS CHEERLEADERS	612	17,221	(17,394)	390	829
JR HI CHEERLEADERS	1,835	5,995	(4,150)	-	3,680
BAND	378	3,328	(3,204)	-	502
GPA	125	4,557	(4,354)	98	426
SR HI 4-H	334	342	(370)	(18)	288
JR HI 4-H	111	204	(92)	(8)	215
HS RODEO	189	3,473	(3,659)	100	103
STUDENT COUNCIL	5,798	2,899	(3,897)	70	4,870
BAND BOOSTERS	4,460	50,836	(49,844)	(656)	4,796
YEARBOOK	8,752	14,783	(14,729)	1,230	10,036
LIBRARY	272	2,011	(1,505)	-	778
STAFF FUND	140	718	(699)	-	159
INDUSTRIAL ARTS	2	110	(110)	-	2
TEACHER/STUDENT REWARD	96	820	(2,925)	2,281	272
SADD	282	288	(361)	(10)	199
SR CLASS OF 2004	2,565	-	(2,338)	-	227
SR CLASS OF 2003	1,081	-	-	(1,081)	-
SPECIAL ED.	888	150	(326)	(448)	264
ENGLISH FEES	1,078	3,793	(4,510)	(103)	258
HOME EC. LAB	186	755	(579)	(135)	227
JR. HIGH SCIENCE	1,048	1,160	(1,794)	-	414
HIGH SCHOOL SCIENCE	913	3,638	(3,190)	(42)	1,319
ART - YACA	2,110	3,137	(2,385)	(60)	2,802
DRIVERS ED	-	2,700	(2,700)	-	-
JROTC	1,312	13,109	(13,173)	(256)	992
FBLA	1,578	2,792	(3,479)	310	1,201
CHOIR	620	476	(249)	(105)	742
JR. CLASS 03-04	-	9,088	(6,809)	(44)	2,235
MATH FEES	50	838	(560)	-	328
JR. HIGH SADD	282	160	(268)	50	224
JR. HIGH STUDENT COUNCIL	570	1,525	(1,383)	-	712
DANCE LINE	429	4,120	(4,069)	490	970
P.E. FEES	-	1,163	(902)	-	261
JR. HIGH GEN FUND	-	15,305	(11,650)	(3,600)	55
SOPHMORE CLASS 2004	-	287	(287)	-	-

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
HISTORY	-	750	(346)	-	404
KNIGHTLY PRINTING	-	54	-	20	74
SCHOLARSHIPS	-	1,400	(900)	-	500
Total Other Restricted Funds	<u>42,427</u>	<u>192,855</u>	<u>(190,088)</u>	<u>(1,630)</u>	<u>43,564</u>
Total Restricted Funds	<u>\$ 73,851</u>	<u>\$ 301,188</u>	<u>\$ (298,866)</u>	<u>\$ (2,123)</u>	<u>\$ 74,050</u>

See accompanying notes to the financial statements.