

**BLAINEBARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Financial Statements**  
**As of and for the Year Ended June 30, 2003**  
**With Independent Auditors' Report**

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## INDEPENDENT AUDITORS' REPORT

Members of the  
Resurrection Parish School Board  
DeFoster, Louisiana

We have audited the accompanying financial statements of the Resurrection Parish School Board District Activity Funds, as listed in the table of contents, as of and for the year ended June 30, 2003. 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 identified 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 Resurrection Parish School Board District Activity Funds as of June 30, 2003, and their revenues 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, 2003

**BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Balance Sheets - All Funds  
All Schools  
June 30, 2000**

	<b>Year</b>					
	Beauregard Intermediate School	O.V. Canver Elementary School	DeFoster High School	DeFoster Junior High School	Beauregard Elementary School	East Beauregard High School
<b>ASSETS</b>						
Cash on hand	\$ -	\$ -	\$ 100	\$ 50	\$ 401	\$ 50
Cash in bank	8,983	7,335	38,870	7,810	71,680	90,138
Deposits with LA&P	-	48,433	73,686	18,740	-	28,500
<b>Total assets</b>	<b>\$ 8,983</b>	<b>\$ 55,768</b>	<b>\$ 112,756</b>	<b>\$ 26,600</b>	<b>\$ 73,081</b>	<b>\$ 118,271</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Due to Beauregard Parish School Board	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund Inferences</b>						
Operating Funds	951	16,448	25,891	100	2,140	55,570
Restricted Funds						
Athletic Funds	-	-	24,783	808	-	11,000
Other	5,888	3,255	21,151	20,939	9,932	72,600
<b>Total Restricted Funds</b>	<b>5,888</b>	<b>3,255</b>	<b>45,934</b>	<b>21,877</b>	<b>9,932</b>	<b>83,600</b>
<b>Total fund inferences</b>	<b>6,839</b>	<b>19,703</b>	<b>71,825</b>	<b>21,977</b>	<b>12,072</b>	<b>149,170</b>
<b>Total liabilities and fund inferences</b>	<b>\$ 9,839</b>	<b>\$ 19,703</b>	<b>\$ 71,825</b>	<b>\$ 21,977</b>	<b>\$ 12,072</b>	<b>\$ 149,170</b>

See accompanying notes to the financial statements.

Hyatt High School	K.S. History Elementary School	Meriville High School	Peasport Elementary School	Engle High School	South Beverlyport Elementary School	South Beverlyport High School	Total (Memorandum Only)
\$ 50	\$ -	\$ -	\$ 75	\$ 527	\$ -	\$ -	\$ 1,052
12,867	1,093	13,008	39,178	27,732	-4,209	41,250	99,829
<u>12,917</u>	<u>1,093</u>	<u>13,008</u>	<u>39,253</u>	<u>28,259</u>	<u>17,041</u>	<u>41,250</u>	<u>199,801</u>
\$ 29,359	\$ 29,359	\$ 10,500	\$ 49,643	\$ 27,629	\$ 21,832	\$ 82,872	\$ 192,134

\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
6,419	12,179	(20,242)	18,282	3,014	-1,579	-4,424	150,000
9,428	-	12,858	-	2,144	-	31,424	150,000
<u>49,591</u>	<u>40,202</u>	<u>47,657</u>	<u>11,637</u>	<u>30,684</u>	<u>78,238</u>	<u>49,407</u>	<u>295,628</u>
<u>28,827</u>	<u>12,222</u>	<u>70,855</u>	<u>11,497</u>	<u>34,995</u>	<u>76,659</u>	<u>73,891</u>	<u>477,851</u>
<u>29,284</u>	<u>29,879</u>	<u>40,529</u>	<u>49,557</u>	<u>21,029</u>	<u>21,879</u>	<u>87,276</u>	<u>408,824</u>
\$ 29,284	\$ 29,879	\$ 19,200	\$ 49,557	\$ 17,023	\$ 21,879	\$ 87,276	\$ 304,324

**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, 2003**

	DeWitt Alternative School	East, Dover Elementary School	DeRidder High School	DeWitt Junior High School	East DeWitt Elementary School	East DeWitt High School
<b>Cash receipts</b>						
Concessions	\$ -	\$ -	\$ 16,240	\$ 16,730	\$ 1,000	\$ 8,400
Other sales	-	1,100	371	7,860	875	3,800
Student activities	-	-	3,880	-	-	-
Fundraising	227	4,874	-	6,700	2,754	-
Refunds	-	8,088	1,703	2,507	5,140	3,493
Textbooks	-	-	-	-	-	-
Student fees	71	1,610	10,184	15,670	4,595	3,520
Telephone	-	-	4,330	80	-	-
Teachers' salaries	-	3,020	-	-	2,271	-
Investment earnings	107	340	1,384	889	480	3,880
Transfers from Restricted Funds, net	-	6,687	-	-	262	670
Other receipts	-	-	2,404	4,003	7,500	4,483
<b>Total revenues</b>	<b>405</b>	<b>20,000</b>	<b>40,442</b>	<b>33,752</b>	<b>20,754</b>	<b>24,056</b>
<b>Cash disbursements</b>						
Commissions, cost of sales	-	-	3,120	2,800	1,000	-
Other cost of sales	-	-	-	6,950	-	-
General education	-	-	6,000	-	-	-
Fundraising costs	30	4,000	-	3,950	2,700	-
Phone costs	-	827	-	-	5,104	2,647
Teachers' costs	-	-	-	-	-	-
Operating and maintenance expenses	-	1,600	7,700	3,137	1,410	1,100
Individual supplies and equipment	10	20,000	3,607	10,033	70,000	2,047
Administrative supplies and expenses	-	2,817	10,140	10,000	7,704	6,000
Transfers to Restricted Funds, net	-	-	3,804	9,000	-	-
Other disbursements	33	-	220	-	100	30
<b>Total expenditures</b>	<b>40</b>	<b>24,797</b>	<b>30,691</b>	<b>30,180</b>	<b>21,714</b>	<b>16,117</b>
<b>Excess of cash receipts over (under) cash disbursements</b>	<b>365</b>	<b>1,140</b>	<b>9,751</b>	<b>3,572</b>	<b>1,040</b>	<b>7,939</b>
<b>Fund balances at beginning of year</b>	<b>500</b>	<b>15,000</b>	<b>20,640</b>	<b>8,100</b>	<b>9,070</b>	<b>27,000</b>
<b>Fund balances at end of year</b>	<b>\$ 865</b>	<b>\$ 16,140</b>	<b>\$ 30,391</b>	<b>\$ 11,672</b>	<b>\$ 10,110</b>	<b>\$ 34,939</b>

See accompanying notes to the financial statements.

High High School	K.R. Hendrick Elementary School	Maryville High School	Pinewood Elementary School	Engle High School	South Brazosport Elementary School	South Coast Elementary High School	Total (Memorandum Only)
\$ 7,000	\$ -	\$ -	\$ 6,647	\$ 110	\$ 1,000	\$ 11,000	\$ 18,657
200	442	880	1,313	1,200	12	4,280	21,917
-	-	-	-	-	-	-	5,000
5,000	-	-	21,200	3,340	1,500	-	41,040
900	6,400	1,800	2,700	-	20,140	3,000	31,840
-	-	-	1,400	-	-	-	1,400
1,010	6,500	3,600	12,300	2,400	1,600	10,000	40,500
4,204	2,004	-	1,600	4,800	1,010	2,248	15,266
1,100	5,400	-	3,200	2,800	4,800	4,800	26,100
313	480	1,130	500	500	400	2,880	11,523
-	-	30	-	-	110	-	7,888
664	1,000	2,400	2,440	2,600	810	4,810	20,480
10,112	20,588	11,311	50,385	24,511	20,001	41,711	402,392
2,000	-	-	1,400	10	1,800	-	10,800
600	-	-	30	500	-	1,000	41,610
-	-	-	-	-	-	-	9,000
5,000	-	-	94,400	2,000	100	-	28,710
40	5,400	300	-	-	10,000	-	27,811
-	-	-	3,000	-	-	-	3,000
900	600	1,000	800	700	-	10,000	28,710
4,000	3,900	5,000	44,000	1,700	6,000	15,000	800,104
2,000	3,200	15,000	5,000	6,000	10,700	15,000	48,117
500	-	-	2,400	3,000	-	2,000	11,900
71	1,200	-	3,300	6,000	800	200	10,000
13,907	21,907	18,844	68,780	20,710	38,804	62,287	670,508
1,100	(1,000)	6,000	10,000	2,000	11,000	(8,400)	(7,200)
2,243	10,907	(24,240)	87,801	27	11,010	20,600	188,208
\$ 8,440	\$ 11,700	\$ (20,240)	\$ 50,000	\$ 1,000	\$ 11,000	\$ 24,000	\$ 100,000

**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, 2003**

	Beauregard Elementary School	G.W. Carter Elementary School	DeFisher High School	DeFisher Junior High School	East Beauregard Elementary School	East Beauregard High School
<b>Cash receipts</b>						
CONCESSIONS	\$ -	\$ 18,895	\$ -	\$ -	\$ -	\$ -
Parent/Teacher/Alumni organization activities	-	24,499	3,899	13,044	26,432	1,388
Student fees	5,055	-	93,728	9,492	11,355	6,175
Group's admission fees	-	-	-	-	-	7,800
Athletic activities	-	-	192,048	93,437	-	72,872
Band activities	-	-	33,871	14,984	-	24,274
Inter-school organization activities	-	-	999	-	-	-
Band booster organization activities	-	-	49,877	1,407	-	17,813
Student organization activities	-	-	147,478	44,000	3,529	19,244
Yearbook sales	-	-	-	3,050	-	17,200
Faculty's allowance	544	-	8,300	1,500	-	3,500
Transfer from General Fund, net	-	-	5,864	10,000	-	-
Other receipts	1,888	862	33,149	10,400	1,452	13,488
<b>Total receipts</b>	<b>8,884</b>	<b>33,772</b>	<b>482,681</b>	<b>136,263</b>	<b>48,881</b>	<b>228,987</b>
<b>Cash disbursements</b>						
CONCESSIONS - cost of sales	-	9,275	-	-	-	-
Parent/Teacher/Alumni organization activities	-	34,898	3,245	13,088	26,795	1,493
Group's admission's	-	-	-	-	-	7,588
Athletic activities	-	-	150,090	17,000	-	88,788
Band activities	-	-	-	84,883	-	18,150
Athletic booster organization activities	-	-	89,174	-	-	-
Band booster organization activities	-	-	28,975	1,783	-	74,050
Student organization activities	-	408	107,842	47,764	3,489	74,891
Yearbook costs	-	-	-	7,008	-	17,477
Instructional supplies (not expenses)	9,498	579	27,414	36,341	48,732	12,893
Transfer to General Fund, net	-	6,407	-	-	342	879
Other disbursements	423	-	18,952	3,287	1,624	4,787
<b>Total expenditures</b>	<b>1,978</b>	<b>47,898</b>	<b>404,378</b>	<b>190,668</b>	<b>41,758</b>	<b>221,708</b>
<b>Excess of cash receipts over (under) cash disbursements</b>	<b>6,906</b>	<b>(14,126)</b>	<b>78,303</b>	<b>16,595</b>	<b>7,123</b>	<b>10,279</b>
<b>Fund balances at beginning of year</b>	<b>5,245</b>	<b>43,861</b>	<b>49,763</b>	<b>33,320</b>	<b>8,200</b>	<b>66,443</b>
<b>Fund balances at end of year</b>	<b>\$ 12,151</b>	<b>\$ 29,735</b>	<b>\$ 128,066</b>	<b>\$ 49,915</b>	<b>\$ 15,323</b>	<b>\$ 76,722</b>

See accompanying notes to the financial statements.



High High 20200	K-5, Handley Elementary 20200	Worship High School	Pinewood Elementary School	Single High School	South Deerwood Elementary School	South Deerwood High School	Totals (Memorandum Only)
\$ -	\$ 1,243	\$ 7,680	\$ 1,991	\$ 1,999	\$ -	\$ 1,320	\$ 20,233
9,171	7,462	2,720	14,899	1,994	341	666	368,768
440	6,600	7,006	3,000	4,446	33,147	8,700	718,964
-	-	9,700	-	-	-	6,000	20,000
16,040	-	74,266	-	20,440	-	100,700	478,266
-	-	7,071	-	-	-	2,860	98,643
130	-	1,071	-	8,240	-	-	71,000
-	-	2,000	-	-	-	37,000	180,763
13,147	-	33,300	13,104	28,680	8,786	14,270	498,982
4,207	-	18,888	-	6,070	4,130	11,210	78,981
-	-	4,608	-	-	-	-	18,034
600	-	-	2,400	5,000	-	2,000	21,330
2,900	775	9,870	3,331	400	100	800	51,094
40,100	20,208	174,261	58,808	73,894	40,200	252,857	1,531,856
-	660	4,964	4,000	1,870	-	2,000	20,004
6,780	8,280	9,898	13,717	2,750	200	800	506,471
-	-	4,900	-	-	-	8,000	20,000
18,860	-	88,704	-	28,000	-	188,801	461,464
-	-	9,911	-	-	-	2,400	40,000
70	-	1,178	-	7,780	-	-	62,173
-	-	2,363	-	-	-	30,000	14,000
11,000	-	35,890	10,000	20,000	8,177	77,800	438,040
280	-	17,104	-	2,840	4,000	13,900	63,268
2,000	11,400	43,644	1,200	8,000	20,000	10,000	150,040
-	-	10	-	-	100	-	1,000
100	-	800	100	-	100	-	20,000
20,700	20,700	163,663	20,400	89,780	40,800	262,340	1,507,840
9,400	4,000	60,000	2,340	14,000	800	61,000	44,000
11,000	62,111	60,704	8,700	20,004	10,700	64,404	600,000
\$ 20,800	\$ 13,000	\$ 30,000	\$ 71,400	\$ 14,000	\$ 10,000	\$ 13,000	\$ 470,000

**BEAUREGARD PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**Beauregard Alternative Schools/Adult Education**  
**For the Year Ended June 30, 2003**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FACULTY FUND	\$ 0	\$ --	\$ --	\$ --	\$ 0
TEACHER ALLOCATION	-	(94)	(244)	--	-
LIFETIME RESERVE	-	1,758	(825)	--	1,933
IRG	-	228	(344)	--	72
TECH ADULT BASIC	1,890	1,100	(20)	--	2,970
GED TEST	2,430	1,608	(2,000)	--	1,938
INST. FUND	0	-	-	-	0
WELL-BEING GRANT	31	-	-	-	31
<b>Total Restricted Funds</b>	<b>\$ 4,351</b>	<b>\$ 3,604</b>	<b>\$ (2,079)</b>	<b>\$ --</b>	<b>\$ 5,876</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis**

**O.W. Carver Elementary School**

**For the Year Ended June 30, 2023**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FACILITY FUND	\$ 628	\$ 1,094	\$ (1,826)	\$ 1,880	\$ 676
PTO	180	28,400	(22,960)	-	1,620
CONCESSION	1,719	1,587	(8,218)	(1,888)	822
GRANT/LOAN	8,007	844	(272)	(8,437)	842
STUDENT ACTIVITY	1,888	-	-	-	1,888
MR. & MRS. CARVER	1,887	-	(430)	-	1,457
LOLLIPOP	400	1,800	(994)	-	1,206
BUTTONS/FUNDOY	-	583	(29)	-	554
<b>Total Restricted Funds</b>	<b>\$ 12,599</b>	<b>\$ 31,717</b>	<b>\$ (34,712)</b>	<b>\$ 4,443</b>	<b>\$ 13,047</b>

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, 2003**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
BASKETBALL	\$ 4,040	\$ 24,842	\$ (20,490)	\$ (492)	\$ 7,890
BASKETBALL-OROE (PROGAE)	-	5,989	10,000	-	-
BASKETBALL-BOYS-G	-	3,700	3,700	-	-
BASKETBALL-CONCESSION	-	4,400	(2,433)	(1,000)	-
BASKETBALL-GIRLS	-	1,034	(1,000)	600	5
BASKETBALL-BOYS	2,000	11,117	14,500	5,100	3,617
BASKETBALL-BOG	-	4,500	12,400	(1,500)	-
BASKETBALL-SCHOOL	-	3,000	2,700	(1,700)	-
BASE	-	30	-	-	30
BASKETBALL-CIRCLE	5,400	5,410	(10,400)	3,200	350
FOOTBALL	3,800	14,100	140,000	(4,000)	5,100
SOFT	200	3,800	(4,000)	1,000	200
SOFTBALL	2,800	6,400	(10,000)	100	2,600
SOCCER	500	6,000	10,700	(1,400)	1,400
SOCCER CONCESSION	-	1,800	(200)	(1,000)	-
SOCCER-GIRLS	100	1,000	(1,000)	(100)	1,000
TRASH	100	2,000	(2,000)	1,000	100
TRACK&CYE	100	100	(500)	(300)	-
TRACK-GIRLS	100	1,000	(1,000)	100	100
BOG TRACK CONCESSION	-	2,400	(2,400)	-	-
DIST. 4-A SCHOOL BUD	(200)	-	-	200	-
DISTRICT COUNCILMEMBER	(800)	-	(400)	1,700	-
TRAINING SUPPLIES	100	200	-	-	300
BOG VOUCHER	100	300	(1,000)	600	100
DISTRICT LEASE	-	2,000	(2,000)	100	-
<b>Total Athletic Funds</b>	<b>21,100</b>	<b>168,500</b>	<b>(183,300)</b>	<b>(3,400)</b>	<b>21,700</b>
ART (COURTMAN)	200	100	(100)	100	400
ART (MAY)	5	13,000	(13,000)	-	-
BAND	4,500	20,400	(20,500)	5,000	9,400
BAND (CROSSROAD SALES)	-	2,000	(1,000)	-	1,000
BAND (CROSSROAD CARDS)	-	5,000	(5,000)	(3,400)	-
BAND-GUARD	1,000	4,000	4,000	11,000	10,000
BAND (SPRING TRIP)	200	20,000	(20,200)	100	-
ORANGE (BAND) TRAIL	1,000	100	-	(1,000)	-
BEAUREGARD (VOCATIONAL) CON	100	-	(100)	-	100
BEA-CLUB	500	10,000	(11,000)	(500)	1,000
BIOLOGY	10	100	(100)	-	10
BIOLOGY II	10	10	(100)	-	80
BIOLOGY (DEPT-MANTRA)	100	100	(100)	10	110
BUS. (DEPT-ATL)	400	400	(400)	-	400
BUS. (DEPT-INDIC)	100	100	(100)	100	200
CHEM (LEASING) (HARVEY)	5,000	(2,000)	(10,000)	(100)	1,400
CHEM (LAPORNA)	-	1,000	(1,000)	(100)	-
CHEM (TYLER)	100	100	(100)	-	100
CY (CARTON) (DE)	10	-	10	-	5
ENGLISH (MUD)	1,000	2,000	(3,000)	-	200
FLA.	1,100	14,000	(15,500)	(500)	100
FFA	100	2,000	(1,000)	100	100
FODD.A	100	100	(100)	10	10

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance	
FINE ARTS SURVEY	81	858	(402)	-	537	
GOVERNORS PROGRAM	-	170	(200)	-	170	
INTERACT	17	3,878	(2,751)	(880)	344	
J.R. GREENLEAGERS	3,099	4,300	(7,688)	288	-	
JR. ORYXAM	3	-	-	-	3	
JLADONETTE	1,888	3,828	(4,808)	1,082	4,179	
KEY CLUB	383	1,817	(271)	(700)	129	
KEY CLUB	304	1,808	(1,318)	-	790	
LIBRARY	1,757	1,558	(1,504)	-	1,811	
NATIONAL HONOR SOCIETY	234	978	(808)	(85)	319	
P. E. DEPARTMENT	1,382	3,677	(4,407)	(700)	287	
PHYSICAL SCIENCE	905	988	(1,221)	9	681	
PHYSICS	805	884	(1,282)	-	407	
PROM	1,047	2,000	(4,888)	-	1,820	
PROM-CLUB	115	85	-	-	200	
SMCO	479	880	(923)	(190)	287	
UNION	430	430	(400)	-	460	
UNION (EMPOWERMENT)	308	2,000	(198)	-	2,170	
POWER ACCT.	450	55	-	80	585	
SPEECH CLASS	50	50	(48)	-	108	
STUDENT COUNCIL	1,408	10,895	(10,700)	(594)	1,009	
STUDENT ACTIVATION FUND	312	-	-	-	312	
TRONE (STADIUM)	180	800	(448)	(173)	359	
SELF-CONTAINED (I)	5,847	4,847	(4,477)	2,800	4,817	
SELF-CONTAINED (S)	1,541	-	(270)	-	1,271	
APRILIA	2,007	14,507	(8,540)	1,014	8,988	
SNOWBOATERS	-	21,000	(24,821)	1,877	2,886	
SNOWBOATERS/CLUB/MEETINGS	-	1,800	(1,300)	-	500	
SNOWBOATERS/CLUB	-	10,800	(11,300)	(2,144)	-	
SNOWBOATERS/MEET. AND TRAVEL ALLOCATION	-	8,400	(1,800)	(4,800)	-	
SNOWBOATERS/CLUB	-	5,000	(5,000)	-	-	
QUIZ BOWL	44	1,000	(888)	(400)	28	
BLACK HERITAGE CLUB	730	2,408	(3,488)	(500)	120	
FACULTY FUND	219	2,190	(2,110)	(100)	209	
LANCASHIRE	1,075	4,808	(4,888)	104	1,091	
LANCASHIRE	-	288	(288)	-	28	
JAZZ BAND	428	873	(42)	-	869	
STUDENT REDUCTION	9	8,218	(8,000)	(207)	1,211	
SPINER-CLUB/MEETINGS	70	288	(182)	(20)	87	
SPINER-CLUB	1,890	2,148	(170)	(1,280)	1,588	
SPINER-CLUB/AMERICAN	88	(88)	(88)	-	111	
FOREIGN LANGUAGE	1,000	-	-	-	1,000	
STUDENT FEES HOLDING	-	1,880	(1,688)	8,000	-	
STUDENT SOCIETY	100	784	(784)	(88)	-	
TRINITY CLUB	120	1,540	(1,100)	(200)	311	
TRINITY CENTER	188	70	(20)	-	138	
TRINITY SOCIETY	71	-	-	-	71	
TRINITY SOCIETY FUND	378	1,880	(1,718)	(85)	545	
TRINITY SOCIETY FUND	54	88	(27)	-	115	
TRINITY	1,878	8,111	(8,000)	(88)	1,809	
TRINITY DEPARTMENT	170	588	(688)	-	171	
TRINITY DEPARTMENT SCHOLAR	880	-	-	-	880	
<b>Total Other Restricted Funds</b>	<b>12,420</b>	<b>281,788</b>	<b>(281,278)</b>	<b>4,888</b>	<b>27,718</b>	
<b>Total Restricted Funds</b>	<b>1</b>	<b>28,771</b>	<b>5</b>	<b>(20,378)</b>	<b>3</b>	<b>37,897</b>

See accompanying notes to the financial statements.

**BRADLEIGH PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Statement of Changes in Restricted Fund Balances - Cash Basis**  
**DeWilder Junior High School**  
**For the Year Ended June 30, 2003**

Fund	Beginning Balance	Revenues	Disbursements	Transfer	Ending Balance
ATHLETIC FUND	\$ 389	\$ -	\$ (74)	\$ 189	\$ -
ATHLETIC BOYS/FER	139	4,445	(4,091)	-	473
BOYS' CLINIC	(1,100)	-	-	147	(953)
BASKETBALL	89	6,140	(7,007)	(93)	(871)
FOOTBALL	699	5,634	(6,665)	(274)	294
TRAIL	-	98	(107)	153	-
<b>Total Athletic Funds</b>	<b>(732)</b>	<b>10,326</b>	<b>(11,869)</b>	<b>189</b>	<b>354</b>
BEHOLENT FUND	87	509	(478)	-	118
PTO	462	10,408	(11,699)	-	161
ART FUND	1	1,880	(1,128)	(17)	736
COMPUTER / I.T.	24	595	(1,274)	(48)	(603)
LIBRARY FUND	1,638	3,540	(4,898)	-	1,280
SPECIAL ED.	43	57	(108)	-	(108)
SPREAD-ELECTIVE	371	1,179	(1,997)	148	(499)
SCIENCE BAPT	1,112	1,029	(1,408)	193	1,126
BOYS-GREENGLASS	-	57	(479)	(24)	(446)
BOYS-GREENE / BASKETS	-	28	(38)	-	-
BOYS-GREENE / GYM	-	16	(16)	-	-
RECORDED TRIP	-	68	(14)	-	(76)
BOYS-GREENE-DANCE/SPORT	-	67	(67)	-	-
BETA CLUB	1,064	5,792	(6,698)	-	(1,272)
CHEERLEADERS	673	3,676	(2,248)	24	5,125
CHEERLEAD / BAND	1,043	1,878	(1,171)	77	1,827
[BAND] ONE	3,144	1,692	(6,198)	119	(1,563)
UNIFORMS/BAND, CLUB	(46)	69	-	-	23
EXPLORATORY / CHEERLEADERS	144	696	(7,166)	(17)	(6,433)
4-4 CLUB	199	499	(441)	-	257
GIFTS-CLUB FUND	(229)	(27)	-	-	(256)
PERFORMANCE	1,188	1,892	(1,199)	-	1,881
STUDENT COUNCIL	1,452	16,244	(17,245)	61	169
TALMAGE CLUB	9	1,079	(1,185)	-	(177)
ANNUAL/PERFORMANCE	1,271	5,053	(7,000)	(209)	-
BAPT / TEACHER ALLY	-	4,505	(3,171)	(107)	1,227
BAVIER CONFERENTIAL	26	1,642	(1,268)	-	390
BPS / BAPT	(401)	-	(482)	(81)	-
AGE	-	144	(167)	24	18
BALHOODS'S	488	1,479	(609)	-	1,358
BPS / BAPT / BONEY	-	(7,989)	(11,076)	1,676	(998)
SCOUTS / BAPT / BONEY	-	15	-	-	15
SCOUTS / BONEY	1,104	-	-	-	1,104
BAPT FUND	(478)	79	(109)	478	(90)
BAPT / BONEY / BONEY	-	1,487	(1,103)	148	532
BAPT / BONEY / BONEY	(152)	7,628	(10,633)	(408)	(3,565)
BAPT / BONEY / BONEY	-	(1,133)	(1,839)	(1,000)	-
<b>Total Other Restricted Funds</b>	<b>(1,108)</b>	<b>108,762</b>	<b>(111,438)</b>	<b>6,689</b>	<b>22,615</b>
<b>Total Restricted Funds</b>	<b>(1,840)</b>	<b>119,088</b>	<b>(123,307)</b>	<b>7,368</b>	<b>23,019</b>

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, 2005**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
KINDERGARTEN	5	0	0	0	5
FIRST GRADE	(54)	(54)	(440)	0	(548)
SECOND GRADE	(4)	(5)	(31)	0	(40)
THIRD GRADE	(38)	(2)	(29)	(44)	(113)
FOURTH GRADE	(88)	(59)	(34)	(15)	(216)
FIFTH GRADE	(4)	(5)	(5)	-	(14)
SPECIAL EDUCATION FUNDS	0	(4)	(4)	-	(8)
ENVIRONMENTAL TEAM	(4)	-	-	-	(4)
LIBRARY	1,000	4,110	(3,474)	-	1,636
STUDENT ACTIVITIES	0	-	-	-	0
VOLUNTEER EDUCATION	-	(60)	(20)	-	(80)
PTO	(74)	24,170	(24,000)	-	1,096
SOCCER (YEARLY)	(40)	1,020	(1,171)	-	(59)
LOST OR DAMAGED	-	(2)	-	-	(2)
441 CLUB	(32)	2,670	(2,200)	(200)	240
P.E.	(7)	(67)	(67)	-	(141)
P. P. MEET	(7)	-	(2)	-	(9)
PLANNING/CLUBS	(16)	(4)	(4)	-	(24)
STUDENT COUNCIL	(60)	(40)	(40)	-	(140)
W. P. MONT. CLUB	(7)	-	(7)	-	(14)
OLYMPIANS	(4)	-	-	(50)	(58)
PRINCIPAL ACQUISITIVE	(6)	-	-	-	(6)
PRIMARY CLASSES	(4)	-	-	-	(4)
ART	(3)	-	(3)	-	(6)
EDUCATIONAL FUND	(5)	-	-	-	(5)
COFFEE FUND	-	7	(5)	-	2
PRE-SCHOOL FUND	(1)	-	-	(1)	(2)
TOYS FOR TOYS	(6)	(6)	(6)	-	(18)
BOOKS FOR EDUCATION	-	(3)	(3)	-	(6)
TEACHERS MEET	-	1,044	(7,000)	-	(5,956)
PRE-SCHOOL CLASS FUND	-	(6)	(6)	(6)	(18)
KINDERGARTEN CLASS FUND	(4)	(4)	(4)	(4)	(16)
FIRST GRADE CLASS FUND	(4)	(4)	(4)	(4)	(16)
SECOND GRADE CLASS FUND	(4)	(4)	(4)	(4)	(16)
THIRD GRADE CLASS FUND	(4)	(4)	(4)	(4)	(16)
FOURTH GRADE CLASS FUND	(4)	(4)	(4)	(4)	(16)
FIFTH GRADE CLASS FUND	(4)	(4)	(4)	(4)	(16)
PRE-SCHOOL FIELD TRIP	-	(1)	-	(1)	(2)
KINDERGARTEN FIELD TRIP	(4)	(4)	(4)	-	(16)
FIRST GRADE FIELD TRIP	(4)	(4)	(4)	-	(16)
SECOND GRADE FIELD TRIP	(4)	(4)	-	-	(16)
THIRD GRADE FIELD TRIP	(4)	-	(4)	-	(16)
FOURTH GRADE FIELD TRIP	-	(4)	(4)	-	(16)
FIFTH GRADE FIELD TRIP	(4)	(4)	(4)	-	(16)
G. MICHOLSON CLASS FUND	(4)	-	-	-	(4)
GENRA. TRIP(S), G. CLASS	-	(1)	(1)	-	(2)
GRANDFATHERS DAY	-	(1)	(1)	-	(2)
G.I. FIELD TRIP	-	(1)	(1)	-	(2)
SUPPER/ANNUAL TOYS FOR TOYS	-	(1)	(1)	-	(2)
CAPTURES FOR EDUCATION	-	(1)	-	(1)	(2)
MOBILE (SOME CHARGED)	-	(1)	-	-	(1)
<b>Total Restricted Funds</b>	<b>1,120</b>	<b>1,610</b>	<b>(7,100)</b>	<b>(20)</b>	<b>(4,990)</b>

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, 2003**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
FOOTBALL	\$ 2,870	\$ 21,288	\$ (20,243)	\$ 7	\$ 4,922
BOYS BASKETBALL	2,481	18,880	(20,000)	(284)	\$ 777
GIRLS BASKETBALL	4,822	21,778	(20,048)	(850)	5,702
BASKETBALL	(2,475)	3,880	(2,000)	-	\$ (895)
SOFTBALL	354	4,887	(5,000)	-	\$ 241
GIRLS TRACK	11,076	100	(80)	-	\$ 11,196
BOYS TRACK	(3,582)	100	(1,100)	-	(4,582)
GIRLS CROSS COUNTRY	1,989	0	(271)	-	\$ 1,718
BOYS CROSS COUNTRY	48	-	-	-	\$ 48
GOLF	1,000	-	-	-	\$ 1,000
<b>TOTAL ATHLETIC FUNDS</b>	<b>\$ 4,458</b>	<b>\$1,570</b>	<b>\$8,700</b>	<b>\$ 17</b>	<b>\$1,285</b>
SENIOR CLASS	1,488	74	(1,000)	1,248	2,810
JUNIOR CLASS	1,248	74	(2,000)	1,872	188
SOPHOMORE CLASS	1,217	1,880	(774)	(1,800)	523
FRESHMAN CLASS	1,882	18 78	(111)	(1,870)	1,889
JR HIGH SETS	-	1,177	(504)	-	\$ 673
AWARDS, STAFF	8,653	11,000	(7,687)	1,640	\$ 13,606
ART	418	388	(388)	-	\$ 418
ROCK INTO DET	-	777	(112)	-	\$ 665
ALGEBRA COMP	88	388	-	488	964
BAND	418	24,787	(24,100)	(1,888)	\$ 627
BAND BOOSTER	2,730	11,810	(9,000)	(1,878)	\$ 662
BIRTH CLUB	381	1,282	(2,814)	178	\$ 127
BUSINESS	8	-	-	-	\$ 8
CHEERLEADER	8,718	11,548	(12,777)	1,870	\$ 8,369
GRAD BOOSTER TRAVEL	1,000	-	-	4,888	\$ 5,888
GRAD TRAVEL	1,888	78	-	1,587	\$ 3,553
ENGLISH FUND	1,888	1,571	(1,000)	(288)	\$ 2,259
FELA	388	1,818	(1,777)	447	\$ 1,476
FFA	871	1,000	(1,488)	140	\$ 423
FOCAL	988	1,888	(8,788)	341	\$ 629
FRENCH	88	-	-	-	\$ 88
JH CHEERLEADER	881	4,888	(5,888)	-	\$ 1,281
JH STUDENT COUNCIL	871	888	(888)	(710)	\$ 161
LIBRARY CLUB	1,381	(588)	(8,888)	-	\$ 1,281
H.S. FEA	388	1,888	(2,000)	4	\$ 270
PTO	388	-	-	-	\$ 388
ROBIC CLUB	148	-	-	-	\$ 148
SCIENCE CLUB	88	388	(888)	-	\$ 178
SOCA, COMMITTEE	1,288	1,888	(1,888)	-	\$ 1,288
STUDENT COUNCIL	88	2,810	(2,810)	(88)	\$ 88
STUDENT (NATIVE)	5	1,207	(1,000)	(2)	\$ 210
T-BUM	1,888	8	(878)	78	\$ 1,188
SENIOR 4H CLUB	88	88	(88)	(78)	\$ 1
JUNIOR 4H CLUB	188	78	(88)	-	\$ 178
DANCE CLUB	378	-	-	-	\$ 378
SPANISH	5	-	-	-	\$ 5
SPECIAL ED. TRIPS	-	38	-	-	\$ 38
SCHOOL PRIDE FUND	148	-	-	-	\$ 148
GENERAL FUND	17	-	-	-	\$ 17



Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
HIGHBOARD BOOKS	98	-	-	-	98
OPENED CLASS	-	186	(111)	0	-
SABOTRAC CAMP	0	-	-	-	0
LETTER (JAMES) FUND	4,000	1,792	(6,000)	(00)	4,000
USE FORWARDED TEXTBOOK	21	979	(1,000)	-	01
ACTIVITY BUS	3,000	007	-	-	3,000
JROTC	300	3,000	(2,700)	-	600
FIELD TRIP EXPENSES	214	-	-	-	214
EDUCATIONAL FUND BAMES	1,000	100	(00)	-	1,000
CHOR	00	-	-	-	00
PROJ SOUND CONTROL	1,000	007	(1,000)	-	000
GRAVED (B) BILATION	-	2,000	(2,000)	-	-
PERSONALIZATION	-	1,000	(1,000)	-	-
BULLET	01	-	-	-	01
FIRST GRADE	00	-	-	-	00
SIXTH GRADE	17	-	-	(17)	-
SEVENTH GRADE	100	100	(000)	(000)	-
EIGHTH GRADE	113	240	(000)	11	344
TEAFLAD	00	-	-	-	00
CONCEPT SCIENCE	100	000	(000)	-	100
MOON'S SCIENCE	000	000	(00)	-	000
COLUMB SCIENCE	400	007	(1,00)	-	400
TRACOR SCIENCE	00	-	-	-	00
BIOLY SCIENCE	00	000	(070)	-	000
CUSTOMER FUND	00	-	-	-	00
ENVIRONMENTAL TERM	00	-	-	-	00
ANALYSIS	001	-	-	(00)	-
NO. COMB REACTION	1	-	-	-	1
NEED TRIPAL	00	-	-	(00)	-
JL HIGH COMPUTER LAB	000	070	(000)	(070)	000
QUIZ BOWL	-	00	-	-	00
FUTURE LEADERS OF	000	4,707	(3,700)	(070)	000
PRINCIPAL INCENTIVE	1,000	1,000	(000)	(00)	1,000
PAGE	10	1,400	(1,000)	000	500
NUTRITION CLASS	10	000	-	000	000
<b>Total Other Restricted Funds</b>	<b>01,000</b>	<b>101,000</b>	<b>(100,000)</b>	<b>(000)</b>	<b>01,000</b>
<b>Total Restricted Funds</b>	<b>\$ 01,000</b>	<b>\$ 101,000</b>	<b>\$ (100,000)</b>	<b>\$ (000)</b>	<b>\$ 01,000</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis**

**Hyalis High School**

**For the Year Ended June 30, 2003**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfer</u>	<u>Ending Balance</u>
HIGH SCHOOL BASKETBALL	\$ 1,214	\$ 18,858	\$ (18,857)	\$ (40)	\$ 1,165
JR. HIGH BASKETBALL	849	1,285	(1,284)	-	849
TRACK	0	-	-	-	0
<b>Total Athletic Funds</b>	<b>4,013</b>	<b>20,143</b>	<b>(20,141)</b>	<b>(40)</b>	<b>4,485</b>
JUNIOR CLASSES	39	1,773	(1,783)	-	39
5-3 CLASSES	21	148	(82)	-	189
LIBRARY CLUB	438	3,891	(1,780)	(388)	3,861
FOOD/AFSA	242	1,873	(1,878)	40	277
FFA	1,679	3,898	(3,874)	-	1,693
FFLA	125	-	(2)	-	123
MANUAL STAFF	-	4,027	(3,982)	(45)	4,000
STUDENT INCENTIVE	388	1,888	(2,178)	-	298
STUDENT COUNCIL	203	-	(87)	-	116
SO. AHS	87	38	(85)	-	40
JR. HIGH AHS	173	171	(288)	-	56
ELEMENTARY AHS	118	38	(24)	-	132
FOURWHEELS SCHOLARSHIP	500	-	-	-	500
LEICHTENBERG TRUSTFUND	19	-	-	-	19
4-8 CLASSES	100	-	-	-	100
ORCHESTRATING	-	607	(643)	(27)	37
SPARKS/STAL AHS	21	-	-	-	21
PAW BOOTH	479	200	(28)	-	651
PARISH SCH. FUND	-	108	(28)	-	80
NETA CLUB	-	2,342	(2,324)	-	118
PCS	10	-	-	-	10
CLASS OF 2000	84	277	(288)	-	73
CLASS OF 2005	288	288	(208)	-	368
CENTENNIAL GRANT	288	-	-	-	288
CHOIR FUND	63	-	-	-	63
JACOBS SCHOLARSHIP	184	-	-	-	184
ACCELERATED SCHOLAR	-	188	(88)	-	100
THE WALKER BIRTH	-	1,888	-	-	1,888
ATHLETIC SOCIETY	875	(78)	(78)	-	719
LOCAL COMMITTEE	111	547	(654)	-	104
ALUMNI ASSOCIATION	111	-	-	-	111
PHO	820	1,704	(4,180)	-	2,344
ACTIVITY BUS USE	87	-	-	-	87
PROBATIONED (TRUCK)	-	40	-	-	40
SAMPLE EMPLOYMENT	-	-	(100)	100	-
USE OF FACILITIES	-	-	-	100	100
<b>Total Other Restricted Funds</b>	<b>7,442</b>	<b>27,207</b>	<b>(27,789)</b>	<b>100</b>	<b>14,960</b>
<b>Total Restricted Funds</b>	<b>\$ 11,455</b>	<b>\$ 47,350</b>	<b>\$ (28,720)</b>	<b>\$ 208</b>	<b>\$ 18,003</b>

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. Hancheby Elementary School**

**For the Year Ended June 30, 2003**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
STAFF FUND	\$ 183	\$ 113	\$ (872)	\$ -	\$ 224
SEMI FUND	714	550	(488)	-	1,776
LIBRARY	2,403	5,252	(5,827)	-	2,828
POLK-LIFE GRANT	50	-	-	-	50
PTSD	1,888	5,750	(7,527)	-	1,111
CONSUMER BOOK FARE	10	-	-	-	10
GERSCIENCE GRANT	2	-	-	-	2
FIELD TRIP	1,520	5,440	(5,500)	-	1,460
PRE-SCHOOL MM-OLYMPIC	188	-	-	-	188
COMPUTERS FOR EDUCATION	(425)	114	-	-	(311)
ART/MUSIC	241	300	(100)	-	441
<b>Total Restricted Funds</b>	<b>\$ 12,111</b>	<b>\$ 21,279</b>	<b>\$ (25,195)</b>	<b>\$ -</b>	<b>\$ 18,195</b>

**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, 2003**

FUND	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ATHLETIC INCENTIVE	\$ 1,304	\$ 1,200	\$ (1,200)	\$ -	\$ 1,304
VARSITY FOOTBALL	4,241	16,807	(21,288)	(54)	9,806
JR H FOOTBALL	1,041	1,888	(2,231)	(188)	1,710
JR H - BOYS BASKETBALL	85	2,150	(2,200)	(68)	771
JR H BOYS BASKETBALL	1,000	1,000	(1,000)	(100)	1,100
V GIRLS BASKETBALL	1,711	11,400	(8,840)	(10)	4,361
V BOYS BASKETBALL	1,680	18,000	(8,480)	(81)	4,219
SOFTBALL	1,071	8,104	(6,880)	-	1,595
BASEBALL	50	12,486	(12,117)	-	1,919
SOFT TRACK	(54)	3,300	(2,817)	-	729
SOFT TRACK	150	740	(600)	(84)	216
ATHLETIC BANQUET	200	-	-	-	200
<b>Total Athletic Funds</b>	<b>21,524</b>	<b>74,240</b>	<b>(69,144)</b>	<b>(210)</b>	<b>52,310</b>
CHORUS (M)	14	-	-	-	14
BETH CLUB JR H	90	2,384	(2,123)	-	121
BETH CLUB H.S.	587	60	(607)	-	40
ORCHEM	(40)	64	(24)	-	200
MR JR H	100	54	(54)	-	100
MR H.S.	110	141	(84)	(100)	86
BAND	700	1,271	(8,071)	(100)	160
BAND BOOSTERS	1,000	2,000	(2,000)	175	1,500
CLASS OF 2002	500	500	(500)	(20)	871
CLASS OF 2002	143	-	(14)	-	100
CLASS OF 2001	800	-	(800)	-	-
CLASS OF 2000	200	-	-	-	200
CLASS OF 2000	470	500	(100)	170	800
CLASS OF 2000	-	400	-	-	400
JR H ORCHEM CLUB	-	170	(407)	(20)	(157)
PIA	400	2,070	(2,740)	(70)	600
FOCAL POINT	107	2,400	(2,400)	(40)	400
PIA	200	-	-	-	200
MEMBER CLUB	2,000	661	(1,640)	30	1,051
STUDENT COUNCIL	150	-	(140)	-	80
SPRINGBOARD CLUB	400	607	(143)	(200)	264
SCIENCE CLUB	100	67	(60)	-	261
PARTNERS IN EDUCATION	1,000	100	(104)	(60)	100
YEARBOOK FUND	10,000	11,145	(10,571)	-	10,574
PTO	2,400	100	(1,404)	(50)	1,000
(HEAD)TEACHERS JR H	1,000	10,000	(8,000)	-	1,000
(HEAD)TEACHERS H.S.	2,700	10,000	(10,000)	50	4,000
BOYS PROGRESS	500	700	(600)	-	600
STAFF FUND	1,400	2,000	(2,000)	-	2,000
STUDENT INCENTIVE	870	1,000	(600)	-	1,270
PARTNER BOOSTERS CLUB	1,400	1,071	(1,070)	(100)	1,300
PARTNER REFERS	-	100	(100)	-	10
MRS CORPORATION COMMITTEE	201	200	(200)	(20)	400
SPRING CLUB	607	-	-	-	107
ORCHESTRAS FOR ORPHEUS CLUB	110	-	-	-	110
YOUTH BAND CLUB	24	-	-	-	24

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
ART FEES	79	450	(481)	-	48
HOME DC FEES	48	219	(279)	-	88
PE UNIFORM FEES	143	863	(828)	10	488
ACCELERATED READER	224	640	(7,500)	1,074	878
JOBS	83	-	-	(83)	-
AT/TECHNICAL MARKS	748	4,879	(5,222)	(1,822)	1,882
TEACHER INKISH FUND	-	4,820	(4,820)	-	-
CONVENT 62 FEES	-	6140	(6,140)	-	-
JERRY GREEN SCHOLARSHIP	189	-	-	-	189
LIBRARY FUND	2,498	2,000	(2,498)	100	2,100
SMITH ORNAMENT ASSOC	92	-	-	-	92
PROFESSOR FEES	888	240	(820)	78	386
JEFFERSON INVEST	18,888	-	-	-	18,888
CLASS OF 2004	548	4,000	(7,828)	95	895
DAY (P)S FUND	748	20	(278)	-	748
PHYSICAL FITNESS	18	-	(78)	-	4
A-C BOOKS	888	828	(828)	-	888
ELIMINATING P.E.	748	717	(88)	268	1,635
OPEN LOAN	2,288	1,287	-	83	3,658
FACULTY USE DEPOSIT	288	-	-	-	288
STAIR REPAIRS	-	500	-	-	500
SOFTBALL UNIFORMS	-	1,250	-	-	1,250
ASHFORTH ROOM FEES	87	88	(28)	8	155
DAVIS ROOM FEES	32	180	(180)	27	77
TOWNLEY ROOM FEES	28	112	(78)	(78)	88
PICKERING ROOM FEES	21	268	(268)	27	88
LYONS ROOM FEES	41	188	(28)	-	183
MAYNARD ROOM FEES	(4)	158	(188)	-	8
BARTON ROOM FEES	48	744	(742)	8	48
FRISLEY ROOM FEES	78	108	(742)	-	73
DEVIS ROOM FEES	24	184	(177)	-	71
BELL ROOM FEES	28	172	(182)	-	48
DEVILLE ROOM FEES	17	188	(188)	-	3
JOSLIN ROOM FEES	20	112	(7)	(82)	164
SHULTZ ROOM FEES	15	242	(252)	-	-
MIRIS ROOM FEES	200	184	(182)	-	198
COLMAN ROOM FEES	88	88	-	-	177
ARCHER ROOM FEES	-	784	-	-	784
ROBERTSON SCIENCE FEES	288	-	(188)	-	188
ROBERTSON MATH FEES	204	188	(288)	-	188
LAUREY ENGLISH FEES	128	-	-	(128)	-
GARRETT ENGLISH FEES	81	188	(218)	48	21
SCALLAN ENGLISH FEES	80	223	(173)	88	188
WALKER ROOM FEES	0	-	-	80	-
TOWNLEY ROOM FEES	80	-	-	(80)	-
BRIET ROOM FEES	50	112	(142)	-	72
CONNIS ROOM FEES	88	187	(182)	-	193
LEFFLY ROOM FEES	50	-	-	(50)	-
MORRIS STAIR	287	100	(417)	-	64
WALKER ROOM FEES	54	188	(82)	-	111
PE UNIFORMS	-	2,184	(1,284)	(88)	-
PEA UNIFORMS	-	2,558	(2,558)	(27)	-
SLAHS UNIFORMS	-	445	(288)	(288)	-
Total Other Restricted Funds	87,728	140,248	(242,871)	(241)	87,204
Total Restricted Funds	\$ 89,224	\$ 171,288	\$ (243,055)	\$ (241)	\$ 89,200

See accompanying notes to the financial statements.

**SEAFORD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

June 30, 2003

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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, 2003**

<u>Fund</u>	<u>Beginning Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	<u>Ending Balance</u>
COACHING/LIQUOR	\$ 104	\$ 240	\$ (200)	\$ 000	\$ 344
CHSR	100	4,158	(2,470)	28	1,816
PTO SCHOOL ACCT	1,010	12,365	(11,700)	-	1,675
SCIENCE CLUB	1,054	8,479	(7,498)	98	1,933
RENUVANT FACULTY ACCT	38	628	(432)	-	234
ACT 910	40	-	-	-	40
CONCESSION STALL WASH TYS	159	1,407	(2,467)	2,104	1,043
4H CLUB	121	488	(475)	-	134
PTO DUES ACCOUNT	250	1,480	(1,000)	-	730
MSAC	384	991	(990)	-	385
PHYSICAL EDUCATION	67	2,895	(2,804)	-	68
SOCA/CELA	-	101	-	(101)	-
ACADEMIC GROWTH	-	2,288	(2,284)	99	103
EMPLOYEE WELFARE	-	21	(20)	14	15
SCIENCE MATERIALS/SUPPLIES	-	(60)	(447)	-	(507)
<b>Total Restricted Funds</b>	<u>\$ 5,122</u>	<u>\$ 24,324</u>	<u>\$ (20,224)</u>	<u>\$ 2,432</u>	<u>\$ 11,654</u>

**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, 2003**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
HS BASKETBALL	\$ 1,000	\$ 0,000	\$ (21,000)	\$ 1,000	\$ 1,000
TRACK	-	1,000	(1,000)	(400)	40
SOFTBALL	100	50	(400)	(20)	50
JUNIOR HIGH BASKETBALL	1,000	1,000	(3,000)	(400)	500
BASEBALL	100	1,000	(1,100)	50	50
<b>Total Athletic Funds</b>	<b>11,000</b>	<b>20,000</b>	<b>(24,000)</b>	<b>600</b>	<b>11,600</b>
SENIOR CLASS	-	800	(900)	800	700
JUNIOR CLASS	100	1,100	(1,000)	1,000	400
SOFHOME CLASS	1,000	200	(20)	(1,000)	100
STUDENT COUNCIL	-	1,711	(1,600)	(100)	100
SOFA-CLASS	50	1,000	(1,100)	70	200
FOCAL	50	(100)	(1,000)	(200)	10
STUDENT INCENTIVE	50	-	-	-	50
SENIOR SR	50	200	(50)	(50)	100
JUNIOR HIGH SR	200	100	(100)	50	100
SLAM SR	100	200	(200)	50	100
SRV	2	-	-	-	2
FOA	50	-	-	(50)	-
FOA	700	-	-	-	700
FOBO	-	500	-	-	500
FOBO	700	-	-	(700)	-
FOA	800	2,000	(1,000)	(800)	1,000
AGENCE COUR	1,000	-	(50)	(50)	1,100
GREEN CLASS	4,000	4,000	(7,000)	50	1,000
YEARBOOK	1,000	8,000	(1,000)	(50)	8,400
YEAR	50	-	-	-	50
LIBRARY	1,000	1,000	(1,000)	0	1,000
UNIFORMED SERVICES	50	50	(50)	-	50
ALTON	50	-	-	-	50
BRANSON	-	50	(50)	50	50
IL BRANSON	-	-	-	50	50
BRICE	500	-	-	-	500
BRICE	-	20	(20)	-	-
(BRICE)	100	500	(1,000)	50	200
WELF	500	200	(700)	4	100
WOLF	50	-	(50)	200	200
YOUNG	10	1,000	(1,000)	500	110
FOOD	10	40	(40)	110	20
FOE	-	500	-	40	500
FUSION	100	-	(50)	50	100
FOE	-	-	-	50	50
FOE	1,000	50	(1,000)	50	400
FOE	100	500	(500)	200	200
FOFO	500	-	-	-	500
MOE	200	500	(100)	500	200
FOE	100	20	(20)	20	100
FOE	50	40	(40)	500	700
FOE	100	0	(100)	700	700
FOE	50	-	-	(50)	-



Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
PLAYGROUND IMPROVEMENT	-	800	-	-	800
ACCELERATED READING	248	-	(254)	-	54
SCIENCE LAB	58	-	-	-	58
PARSONS BONEY	881	-	(221)	(224)	-
TOULOUSE	188	-	-	(188)	-
MR. SLEVELAND	15	-	-	1	17
STEWART	-	43	(100)	80	-
FRASER	43	545	(800)	44	29
JAMIAN MITCHELL	-	111	(88)	(40)	0
ATHLETIC SOCIETY (MS)	1,021	6,248	(7,198)	(1,188)	1,200
SOCIAL COMMITTEE	(8)	-	-	-	(8)
PTO	834	1,304	(2,198)	507	880
<b>Total Other Restricted Funds</b>	<b>31,248</b>	<b>48,897</b>	<b>(42,737)</b>	<b>1,287</b>	<b>28,805</b>
<b>Total Restricted Funds</b>	<b>\$ 31,248</b>	<b>\$ 48,897</b>	<b>\$ (42,737)</b>	<b>\$ 1,287</b>	<b>\$ 28,805</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD**

**SCHOOL ACTIVITY FUNDS**

**Statement of Changes in Restricted Fund Balances - Cash Basis**

**South Beaugard Elementary School**

**For the Year Ended June 30, 2023**

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
JACQUELYN JOHNSON	\$ -	\$ 1,375	\$ (1,000)	\$ -	\$ 375
KRISTINA Y LAMBERT	1	895	(895)	-	1
ETHEL MUSEL	10	403	(410)	-	3
WYNNE CLARKE	-	490	(490)	-	-
LINDA JOHNSON	58	408	(441)	-	25
GLORIA HALE	14	125	(115)	-	24
JACQUELYN A'YOUNG	24	50	(85)	-	7
BERNARD COOLEY	-	80	(75)	-	5
DOMINIC COLLIER	-	80	(80)	-	-
CHRY COOPER	-	34	(34)	-	-
LINDA MORRICE	15	-	-	(15)	-
VERLAINA HAYE	17	-	-	-	17
SHAMON MOORE	-	85	(85)	-	-
JANE MOURQUE	0	188	(175)	-	13
AMORIE HEBERT	0	418	(270)	-	148
BARBARA JACKSON	55	148	(150)	-	53
BERNARD NEWMAN	55	148	(148)	-	55
OSBORN MADRITZ	0	-	-	-	0
LISA BERRY	17	57	(74)	-	0
KATHA BLANCH	1	40	(33)	-	8
ALDO BLUMBERG	20	377	(350)	-	47
SHARON MOORE	0	380	(310)	-	70
BRENDA BROWN	-	188	(188)	-	-
KATHY BRAY	-	70	(70)	-	-
KATHLEEN BROWN	(1)	43	(43)	-	-
BARBARA SWART	4	-	-	(4)	-
MELISSA LANGE	20	343	(350)	(11)	2
CHRY SHIRLEY	20	-	-	(20)	-
CHRY WHITE	-	338	(343)	-	4
CORRINE LOCKHART	-	491	(493)	-	2
BRENDA HALE	54	175	(175)	(44)	1
LADARNA SHIRLEY	0	-	-	-	0
ALYSSA FONTENOT	5	347	(347)	(5)	-
JENNIFER HANDEZ	0	30	(30)	-	-
JULIE GILBERT	-	50	(50)	-	-
DOMINIC GRADY	-	40	-	-	40
CHRY PETERSON	-	100	(80)	-	20
FRYE BOYDILL	-	101	(101)	-	-
FORN VANDERBEEK	-	41	(41)	-	-
SHERRYL WATSON	20	-	(20)	-	0
FIRST GRADE	478	1,280	(1,484)	-	274
SECOND GRADE	448	1,537	(1,478)	-	417
THIRD GRADE	340	105	(384)	-	51
FOURTH GRADE	94	545	(501)	-	148
FIFTH GRADE	88	1,504	(1,200)	-	372
SPECIAL EDUCATION	375	-	(374)	-	1
MUSIC	88	280	(280)	-	88
LIBRARY	2,884	18,720	(18,877)	-	2,727
PRESCRIPTIONS	47	201	(204)	51	95
TRUCK (GRADE) FUNDRAISING	-	1,804	(1,800)	-	4
YEARBOOK	1,178	4,378	(4,288)	-	2,268

Fund	Beginning Balance	Receipts	Disbursements	Transfers	Ending Balance
SOCIAL COMMITTEE	21	(43)	(287)	-	76
BBTs	2,129	5,079	(3,079)	-	4,129
BURNING CLUB	383	580	(750)	-	413
METHODIST	-	2,000	(2,020)	-	-
TEA/BODIES	6	30	-	-	41
CHURCH FUND	(134)	167	(168)	-	373
DONATIONS	(47)	-	-	-	847
CHILD IMPACT & NETWORK	0	-	-	-	5
SPECIAL ACCOUNT	7	668	(751)	-	12
<b>Total Restricted Funds</b>	<b>\$ 15,771</b>	<b>\$ 49,705</b>	<b>\$ 44,081</b>	<b>\$ (113)</b>	<b>\$ 20,384</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

June 28, 2003

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**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, 2003**

Fund	Beginning Balance	Receipts	Disbursements	Transfer	Ending Balance
BOYS BASKETBALL	\$ 3,400	\$ 0.00	\$ (0.00)	\$ -	\$ 3,400
GIRLS BASKETBALL	7,040	10,000	(13,000)	-	4,040
BOYS BASKETBALL	670	14,000	(13,000)	-	3,670
GIRLS SOFTBALL	3,600	10,000	(13,000)	-	3,700
FOOTBALL	10,400	20,000	(20,000)	-	10,400
TRACK	710	800	(1,000)	-	510
GENERAL ATHLETIC	5,100	17,000	(16,000)	-	6,100
SPORT EQUIPMENT & FACILITIES	4,800	5,175	(5,000)	-	4,975
<b>Total Athletic Funds</b>	<b>57,920</b>	<b>107,975</b>	<b>(108,000)</b>	<b>-</b>	<b>57,920</b>
DATA	3,000	2,875	(3,000)	-	2,875
ARTS	300	10,000	(7,000)	-	3,300
PER	607	10,000	(7,500)	-	3,107
PERMETAL	00	-	-	-	00
PGA	1,800	800	(800)	-	1,800
PHYSICAL EDUCATION	4,000	6,100	(5,700)	-	4,400
PHYSICAL EDUCATION	5,170	5,800	(7,000)	-	3,970
SPED	600	2,800	(3,000)	-	400
SPED	620	2,800	(3,200)	-	200
SPED-H-H	300	700	(700)	-	300
SPED-H-H	140	700	(700)	-	140
HS ATHLETIC	20	7,100	(600)	-	6,520
STUDENT COUNCIL	4,810	3,400	(4,400)	-	3,810
STUDENT COUNCIL	5,100	(7,000)	(2,000)	-	1,100
TEACHERS	4,400	10,200	(7,000)	-	7,600
UNIFORM	1,000	1,000	(1,000)	-	1,000
STAFF FUND	500	500	(500)	-	500
RESTAURANT	00	-	(50)	-	(50)
TEACHERS' PENSION FUND	600	800	(4,700)	3,000	600
UNION	411	200	(400)	-	211
UNCLASSIFIED	500	-	-	(500)	-
UNCLASSIFIED	2,000	-	(1,000)	-	1,000
SPECIAL ED	600	300	(300)	-	600
SPECIAL ED	600	4,000	(3,000)	-	3,600
STUDENT FEES	600	1,700	(1,700)	-	600
WORKING LANE	600	-	(600)	-	-
JR. HIGH SCIENCE	600	1,700	(1,700)	-	600
HIGH-SCHOOL SCIENCE	200	1,600	(1,700)	-	100
SPED - TADA	2,100	2,100	(2,100)	-	2,100
UNIFORMS	-	1,000	(1,000)	-	-
JACOB	1,000	10,000	(11,000)	-	00
PERA	600	2,000	(2,000)	-	600
UNION	1,000	500	(1,500)	-	00
JR. CLASSIFIED	-	7,000	(6,500)	-	500
MAINTENANCE	-	200	(200)	-	00
UNION	870	-	-	(870)	-
JR. HIGH BAND	300	00	(300)	-	00
JR. HIGH STUDENT COUNCIL	-	2,700	(2,700)	-	00
UNION FUND	-	2,000	(2,000)	-	00
<b>Total/Other Restricted Funds</b>	<b>(4,281)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>3,000</b>	<b>(4,281)</b>
<b>Total Restricted Funds</b>	<b>\$ 53,639</b>	<b>\$ 207,975</b>	<b>\$ 218,000</b>	<b>\$ 3,000</b>	<b>\$ 53,639</b>

See accompanying notes to the financial statements.

**BEAUREGARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2000**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

**A. Reporting Entity**

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

**B. Fund Accounting**

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

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

General Fund

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

Restricted Funds:

Athletic Funds

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

Other Restricted Funds

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

**C. Basis of Accounting**

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

**BELLPRELARD PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

**NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

June 30, 2022

**D. Cash and Cash Equivalents**

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

**E. Fund Balances**

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

**F. Use of Estimates**

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