

**NATCHITOCHEs PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

**FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2019**

**Natchitoches Parish School Activity Funds**  
**Natchitoches, Louisiana**

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**Natchitoches Parish School Activity Funds**  
**Natchitoches, Louisiana**

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**T | C | B | T**  
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**INDEPENDENT AUDITOR'S REPORT**

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

**Report on the Financial Statements**

We have audited the accompanying financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School Activity Funds as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School Activity Fund's basic financial statements. The supplementary information as listed in the Table of Contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information as listed in the Table of Contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the Table of Contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The financial information for the year ended June 30, 2019, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unmodified opinion dated November 13, 2018, on the basic financial statements of the Natchitoches Parish School Activity Funds.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2019, on our consideration of the School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Activity Funds' internal control over financial reporting and compliance.

**Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report dated November 13, 2019 on the results of our state-wide agreed upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state-wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

November 13, 2019

**BASIC FINANCIAL STATEMENTS**  
(Combined Statements - Overview)

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

**Combined Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$342,162</u>	<u>\$658,736</u>	<u>\$1,000,898</u>	<u>\$995,886</u>
NET POSITION:				
Unrestricted	\$342,162	\$ 0	\$ 342,162	\$331,806
Restricted	<u>0</u>	<u>658,736</u>	<u>658,736</u>	<u>664,080</u>
Total Net Position	<u>\$342,162</u>	<u>\$658,736</u>	<u>\$1,000,898</u>	<u>\$995,886</u>

The accompanying notes are an integral part of this statement.



**NATCHITOCHES PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 1,869
Educational Materials	5,946	0	5,946	6,160
Concession Sales	175,179	0	175,179	173,482
Athletics, Other	5,532	0	5,532	6,694
Spirit Shirt Sales	6,455	0	6,455	1,351
Book Fair	88	2,843	2,931	12,097
Yearbook Sales	1,805	0	1,805	988
Carnival Income & Other Fundraisers	60,305	1,015	61,320	73,507
Field Trips	20,776	48,876	69,652	70,965
Locker Fees	0	0	0	1,205
Student ID	9,281	0	9,281	11,942
Parking Permits	5,520	0	5,520	5,295
Interest Income	3,029	0	3,029	1,551
School Board Reimb.	7,259	0	7,259	2,662
1 <sup>st</sup> Grade	0	315	315	0
2 <sup>nd</sup> Grade	0	356	356	0
3 <sup>rd</sup> Grade	0	170	170	0
4-H Club	0	16,880	16,880	10,721
4-H Club-Middle	0	11,723	11,723	11,584
4 <sup>th</sup> Grade	0	598	598	0
5 <sup>th</sup> Grade	0	702	702	0
6 <sup>th</sup> Grade	0	1,104	1,104	0
8 <sup>th</sup> Grade	0	0	0	1,110
African American	0	11,026	11,026	15,154
Art	4,650	21,461	26,111	9,322
Athletics	2,748	57,598	60,346	48,887
Band	0	10,334	10,334	7,186
Band Boosters	0	43,332	43,332	28,749
Baseball	0	58,136	58,136	58,408
Basketball	0	33,705	33,705	34,512
Basketball-Jr. High Boys	0	3,917	3,917	2,689
Basketball-Jr. High Girls	0	10,939	10,939	10,781
Basketball-Boys	0	54,118	54,118	61,039
Basketball-Girls	0	33,413	33,413	41,111
BETA Club	0	8,568	8,568	13,177

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Biology	\$ 0	\$ 315	\$ 315	\$ 875
Boys to Men	0	3,742	3,742	0
Builders Club	0	3,397	3,397	956
Cheerleaders	0	66,073	66,073	97,724
Chiefettes	0	19,658	19,658	46,479
Choir	0	42	42	673
Class of 2017	0	0	0	52
Class of 2018	0	0	0	7,755
Class of 2019	0	6,275	6,275	8,153
Class of 2020	0	6,120	6,120	1,451
Class of 2021	0	1,740	1,740	6,328
Class of 2022	0	5,090	5,090	0
Cross Country	0	1,180	1,180	0
DARE	0	1,934	1,934	877
Desktop Publishing	0	6,517	6,517	6,268
Donations/Miscellaneous	164,303	0	164,303	149,533
Drama	0	3,953	3,953	5,895
Elementary Honors Society	0	560	560	495
Engineering	0	190	190	480
FBLA	0	9,810	9,810	9,720
FCA	0	4,448	4,448	7,123
FCS	0	8,269	8,269	8,420
FFA	0	46,647	46,647	45,959
Field Day	0	2,626	2,626	0
Fishing Club	0	7,210	7,210	2,300
Football	0	84,191	84,191	111,392
Football-Jr. High	0	27,059	27,059	33,649
Football Booster	0	4,058	4,058	7,086
Football Gate/Trainers	0	0	0	60
Forensic Science	0	770	770	700
Functional Workshop	0	5,241	5,241	4,028
Glee Club	0	0	0	60
Graduation	0	5,082	5,082	5,788
Guidance Office	0	272	272	580
Homecoming	6,855	0	6,855	2,870

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
JAG	\$ 0	\$ 22,705	\$ 22,705	\$ 14,140
Journalism	0	12,458	12,458	0
JROTC	0	60,919	60,919	53,043
K Kids	0	993	993	3,562
Kindergarten	0	196	196	0
LEO Club	0	455	455	1,848
Library	16,816	38,831	55,647	48,140
Maroon Line/Dance Lines	0	20,698	20,698	19,353
Math Club	0	1,664	1,664	1,694
Music Club	0	9,217	9,217	8,621
National Honor Society	0	6,644	6,644	5,660
Orchestra	0	118,995	118,995	78,320
PAL	0	26,938	26,938	39,916
PBIS	0	16,007	16,007	16,371
Peer Helpers/Facilitators	0	105	105	0
Pep Squad	0	10,940	10,940	8,823
Physics	0	0	0	135
Powerlifting	0	13,475	13,475	13,387
Pre-K	0	594	594	937
Professional Development	2,580	0	2,580	2,640
PTSO/PTO/Parent Assoc.	0	55,300	55,300	56,416
Publications	0	14,140	14,140	14,756
Read First	0	0	0	2,000
Robotics	0	1,980	1,980	4,478
SADD	0	1,947	1,947	3,814
Science	0	4,160	4,160	3,270
Soccer	0	2,137	2,137	7,548
Soccer-Boys	0	8,668	8,668	4,225
Soccer-Girls	0	6,687	6,687	4,261
Softball	0	49,825	49,825	48,075
Special Education	0	0	0	29
Strings	0	172,560	172,560	72,990
Student Asst./Supply	0	0	0	220
Student Council/SGO	1,661	14,351	16,012	10,861
Student Leadership	0	0	0	128

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Swimming	\$ 0	\$ 1,300	\$ 1,300	\$ 1,200
SWPBS Account	0	4,442	4,442	3,699
Teacher/Classroom Supplies	6,634	12,563	19,197	18,639
Teachers' Concessions	0	1,316	1,316	3,688
Teachers' Courtesy Fund	0	9,082	9,082	5,738
Technology	17,160	500	17,660	5,649
Tennis	0	2,620	2,620	3,395
Track	0	17,133	17,133	25,703
Tribal Council	0	163	163	0
Virtual School	0	0	0	1,984
Volleyball	0	41,007	41,007	38,398
Yearbook	<u>4,708</u>	<u>17,159</u>	<u>21,867</u>	<u>25,270</u>
Total Additions	<u>\$529,290</u>	<u>\$1,564,472</u>	<u>\$2,093,762</u>	<u>\$1,980,951</u>

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The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 6,260	\$ 0	\$ 6,260	\$ 9,455
Educ. Supplies/Materials	6,288	0	6,288	8,651
Telephone	31,131	0	31,131	31,746
Concession Purchases	125,390	0	125,390	115,589
Athletics, Other	7,404	0	7,404	10,567
Spirit Shirt Costs	2,634	0	2,634	1,073
Book Fair Costs	88	3,600	3,688	10,926
School Board Reimb.	4,008	0	4,008	2,682
Parking Stickers	893	0	893	8,216
Student ID	5,253	0	5,253	8,810
Yearbook Costs	0	0	0	3,729
Carnival & Other				
Fundraiser Costs	46,545	1,015	47,560	45,932
Field Trips	24,058	46,701	70,759	71,040
Homecoming	8,465	0	8,465	1,268
1 <sup>st</sup> Grade	0	307	307	0
2 <sup>nd</sup> Grade	0	319	319	0
3 <sup>rd</sup> Grade	0	63	63	0
4-H Club	0	15,510	15,510	8,748
4-H Club-Middle	0	10,704	10,704	11,743
4 <sup>th</sup> Grade	0	527	527	0
5 <sup>th</sup> Grade	0	655	655	0
6 <sup>th</sup> Grade	0	1,085	1,085	0
8 <sup>th</sup> Grade	0	0	0	1,106
African American	0	8,801	8,801	14,261
Art	7,297	19,427	26,724	11,179
Athletics	3,221	50,090	53,311	45,485
Band	0	9,229	9,229	6,903
Band Boosters	0	49,821	49,821	23,873
Baseball	0	54,946	54,946	62,087
Basketball	0	18,470	18,470	18,557
Basketball-Jr. High Boys	0	3,483	3,483	2,563
Basketball-Jr. High Girls	0	11,452	11,452	12,106
Basketball-Boys	0	72,125	72,125	74,748
Basketball-Girls	0	47,920	47,920	50,789

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
BETA Club	\$ 0	\$ 8,028	\$ 8,028	\$ 10,898
Biology	0	262	262	936
Boys to Men	0	1,929	1,929	0
Builders Club	0	4,421	4,421	273
Cheerleaders	0	71,812	71,812	87,600
Chiefettes	0	52,267	52,267	21,223
Choir	0	0	0	630
Class of 2013	0	194	194	0
Class of 2015	0	1,025	1,025	0
Class of 2016	0	3,610	3,610	1,051
Class of 2017	0	2,398	2,398	868
Class of 2018	0	2,302	2,302	6,134
Class of 2019	0	11,244	11,244	4,592
Class of 2020	0	7,429	7,429	535
Class of 2021	0	1,491	1,491	2,349
Class of 2022	0	1,601	1,601	0
Cross Country	0	485	485	540
DARE	0	1,235	1,235	1,270
Desktop Publishing	0	6,249	6,249	9,778
Drama	0	3,848	3,848	2,747
Elementary Honors Society	0	1,204	1,204	231
Engineering	0	0	0	638
FBLA	0	10,241	10,241	9,193
FCA	0	4,894	4,894	6,136
FCS	0	8,897	8,897	9,425
FFA	0	41,875	41,875	44,203
Field Day	0	2,550	2,550	0
Fishing Club	0	5,653	5,653	2,575
Football	0	74,683	74,683	92,634
Football-Jr. High	0	29,328	29,328	29,066
Football Booster	0	5,576	5,576	5,066
Football Trainers	0	51	51	9
Forensic Science	0	803	803	465
Functional Workshop	0	4,660	4,660	5,650
Graduation	788	5,595	6,383	4,377

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Guidance Office	\$ 0	\$ 107	\$ 107	\$ 336
JAG	0	23,707	23,707	11,900
Journalism	0	6,000	6,000	0
JROTC	0	71,185	71,185	59,441
K Kids	0	944	944	3,488
Kindergarten	0	196	196	0
LEO Club	0	61	61	929
Library	18,955	33,343	52,298	45,666
Maroon Line/Dance Lines	0	29,875	29,875	7,362
Math Club	0	978	978	889
Miscellaneous	163,079	392	163,471	154,702
Music Club	0	8,414	8,414	5,668
National Honor Society	0	5,377	5,377	4,890
Orchestra	0	243,103	243,103	128,189
PAL	0	24,744	24,744	28,851
Patriot Club	0	0	0	168
PBIS	0	18,501	18,501	20,939
Pep Squad	0	7,548	7,548	8,113
Playground Equipment	0	21,748	21,748	0
Powerlifting	0	12,520	12,520	12,664
Pre-K	0	1,101	1,101	807
Pro Start	0	0	0	313
Professional Development	15	0	15	2,060
PTSO/PTO/Parent Assoc.	0	61,049	61,049	72,474
Publications	0	18,664	18,664	18,629
Robotics	0	3,105	3,105	5,202
SADD	0	1,386	1,386	4,254
Science	0	3,663	3,663	3,844
Soccer	0	1,915	1,915	3,309
Soccer-Boys	0	7,660	7,660	6,475
Soccer-Girls	0	5,150	5,150	4,478
Softball	0	50,194	50,194	46,313
Special Education	0	0	0	26
St. Jude's	0	3,730	3,730	0
Student Asst./Supply	0	1,504	1,504	405

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHES PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Student Council/SGO	\$ 859	\$ 15,349	\$ 16,208	\$ 8,389
Student Leadership	0	150	150	84
Swimming	0	1,477	1,477	927
SWPBS Account	0	5,753	5,753	4,250
Teacher/Classroom Supplies	16,721	17,060	33,781	30,022
Teachers' Concessions	0	2,440	2,440	4,001
Teachers' Courtesy Fund	0	7,102	7,102	6,145
Technology	1,372	2,549	3,921	4,351
Tennis	0	2,356	2,356	3,620
Track	0	16,161	16,161	22,972
Tribal Council	0	234	234	880
Virtual School	0	0	0	1,963
Volleyball	0	43,621	43,621	43,872
Yearbook	<u>4,144</u>	<u>17,676</u>	<u>21,820</u>	<u>20,046</u>
Total Deductions	<u>\$484,868</u>	<u>\$1,603,882</u>	<u>\$2,088,750</u>	<u>\$1,849,230</u>

Continued next page.

The accompanying notes are an integral part of this statement.



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

**Combined Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
Increase in Net Position Before Transfers	\$ 44,422	\$ (39,410)	\$ 5,012	\$ 131,721
Other Financing Sources (Uses):				
Transfers In	10,592	44,658	55,250	14,730
Transfers Out	<u>(44,658)</u>	<u>(10,592)</u>	<u>(55,250)</u>	<u>(14,730)</u>
Increase (Decrease) in Net Position	\$ 10,356	\$ (5,344)	\$ 5,012	\$ 131,721
Net Position at Beginning of Year	<u>331,806</u>	<u>664,080</u>	<u>995,886</u>	<u>864,165</u>
Net Position at End of Year	<u>\$342,162</u>	<u>\$ 658,736</u>	<u>\$1,000,898</u>	<u>\$ 995,886</u>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

**NATCHITOCHES PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2019**

## INTRODUCTION

As provided by Louisiana Revised Statute 17:414 and resolutions of the Natchitoches Parish School Board, the School 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. Additions are generated within the schools from various sources including student fees, concessions and other fundraising activities. These additions are used for a variety of purposes ranging from miscellaneous supplies for the school, instructional programs, and extracurricular student organizations. These funds are used to supplement, rather than replace, funds for activities and services provided by the local school board. The money provided by the State of Louisiana or the Natchitoches Parish School Board for support of the regular instructional programs and the school facilities is not included.

The Natchitoches Parish School Board is the governing body for fifteen 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	9 - 12
Lakeview Jr. & Sr. High School	7 - 12
Natchitoches Magnet School	1 - 8
NSU Middle Lab School	6 - 8
Marthaville Elementary & Jr. High School	Pre-K - 8
Provencal Elementary & Jr. High School	Pre-K - 8
East Natchitoches Elementary & Middle School	5 - 6
Natchitoches Jr. High @ Frankie Ray Jackson School	7 - 8
L. P. Vaughn Elementary	Pre-K - 2
Fairview Alpha Elementary & Jr. High School	Pre-K - 6
Goldonna Elementary & Jr. High School	Pre-K - 8
NSU Elementary Lab School	K - 5
Weaver Elementary School	3 - 4

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. BASIS OF PRESENTATION

The accompanying component unit financial statements of the School Activity Funds have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The GASB has issued a codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government.

**NATCHITOCHES PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2019**

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

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

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2019**

Funds of the School Activity Funds are classified as special revenue funds. The funds account for the collection and disbursement of specific or legally restricted monies, generated by the schools and organizations within the schools for the parish. These accounts are under the supervision of the school board, but belong to the individual schools or student bodies and are not available for use by the school board. Funds of the School Activity Funds include:

1. General Accounts - the general operating funds of the School Activity Funds used to account for revenues (additions) and expenditures (deductions) that tend to benefit the entire school and are not restricted to any specific group or activity.
2. Restricted Accounts - Accounts for transactions relating to resources restricted to expenditures of a specific purpose or group of students.

**D. BASIS OF ACCOUNTING**

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

Revenues (additions) are recognized when they become measurable and available. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures (deductions) are generally recognized when the related fund liability is incurred. Purchases of various operating supplies are regarded as deductions at the time of purchase.

Other financing sources/uses are transfers between funds that are not expected to be repaid, or other financing sources such as debt proceeds.

**E. BUDGETS**

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

**F. ENCUMBRANCES**

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

**G. CASH & CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under the state law, the School 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.

**NATCHITOCHES PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2019**

At June 30, 2019, the School Activity Funds had cash and cash equivalents with a carrying balance of \$1,000,898 and a bank balance of \$1,010,648 that was held in checking accounts at local banks, which was fully secured by FDIC and pledged securities.

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the School Activity Funds will not be able to recover its deposits. 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 or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. 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 Activity Funds that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the School Activity Funds' name.

#### **H. FIXED ASSETS**

Fixed asset purchases are recorded as deductions at the time purchased within the School Activity Funds. However, fixed asset purchases are capitalized and depreciated by the Natchitoches Parish School Board. Therefore, the School Activity Funds had no fixed assets as of June 30, 2019.

#### **I. COMPENSATED ABSENCES**

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

#### **J. EQUITY CLASSIFICATIONS**

In the financial statements, net position is classified as follows:

- a. Restricted - Consists of net resources with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provision or enabling legislation.
- b. Unrestricted - All other net resources that do not meet the definition of "restricted" or "net investment in capital assets".

When an expense is incurred for the purposes for which both restricted and unrestricted net position is available, management generally applies unrestricted resources first, unless a determination is made to use restricted resources. The policy concerning which to apply first varies with the intended use and related legal requirements. This decision is typically made by management at the incurrence of the expense.

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2019**

**K. TOTAL COLUMNS ON SCHEDULES**

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

**L. USE OF ESTIMATES**

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

**NOTE 2 - INTERFUND RECEIVABLES/PAYABLES**

There were no interfund receivables or payables of the School Activity Funds as of June 30, 2019.

**NOTE 3 - PENDING LITIGATION**

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2019.

**NOTE 4 - RELATED PARTY TRANSACTIONS**

The School Activity Funds had no related party transactions for the year ended June 30, 2019.

**NOTE 5 - COMPENSATION PAID TO BOARD MEMBERS**

Neither the members of the School Board, school administrations, teachers nor students of the School Activity Funds received any compensation from the School Activity Funds during the year. Such compensation is strictly prohibited by School Board policy.

**NOTE 6 - LONG-TERM DEBT**

The School Activity Funds had no long-term debt at June 30, 2019.

**NOTE 7 - DEFICIT ACCOUNT BALANCE**

Louisiana Revised Statute 17:414 dictates expenditures of restricted funds only be allowed to the extent funds are available. For the year ended June 30, 2019 there were no restricted accounts with deficit balances.

**NATCHITOCHEs PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2019**

**NOTE 8 – SUBSEQUENT EVENTS**

Management has evaluated events through November 13, 2019, the date the financial statements were available for issue, and identified the following subsequent event for disclosure.



## SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF  
CHANGES IN RESTRICTED ACCOUNT DEPOSIT BALANCES

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana**

**Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
1 <sup>st</sup> Grade	\$ 0	\$ 315	\$ 307	\$ 0	\$ 8
2 <sup>nd</sup> Grade	0	356	319	0	37
3 <sup>rd</sup> Grade	0	170	63	0	107
4-H Club – Jr. High/Sr. High	9,176	22,070	20,755	297	10,788
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	1,474	6,532	5,459	(507)	2,040
4 <sup>th</sup> Grade	0	598	527	0	71
5 <sup>th</sup> Grade	0	702	655	0	47
6 <sup>th</sup> Grade	0	1,104	1,085	0	19
8 <sup>th</sup> Grade	4	0	0	0	4
9 <sup>th</sup> Grade	39	0	0	0	39
Academic	173	0	0	(2)	171
African American	2,454	11,026	8,801	(75)	4,604
Archery	3	0	0	0	3
Art	3,885	21,461	19,427	0	5,919
Athletic Boosters	1	0	0	0	1
Athletics	16,053	57,598	50,090	(293)	23,268
Athletics-Boys	752	0	0	0	752
Athletics-Girls	1,492	0	0	0	1,492
Band	1,484	10,334	9,229	0	2,589
Band Boosters	8,515	43,332	49,821	1,697	3,723
Baseball	4,644	58,136	54,946	(3,162)	4,672
Basketball-Girls Jr. High	407	3,596	3,150	450	1,303
Basketball Team-Boys	25,983	56,717	74,673	13,741	21,768
Basketball Team-Girls	9,142	40,756	56,222	11,917	5593
Basketball-Boys Jr. High	7,863	35,023	19,405	(16,000)	7,481
BETA Club	8,058	8,568	8,028	(75)	8,523
Bible Club	75	0	0	0	75
Biology	0	315	262	0	53
Biology (AP)	420	0	0	0	420
Book Fair	5,206	11,456	11,081	0	5,581
Boys to Men	0	3,742	1,929	0	1,813
Builders Club	3,533	3,397	4,420	0	2,510
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	24,445	66,073	71,812	(1,028)	17,678
Cheerleaders-Jr. High	1,199	0	0	0	1,199
Chiefettes (Pep Squad)	44,012	19,658	52,267	(2,575)	8,828
Choir	94	42	0	0	136

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana**

**Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Class of 2013	\$ 194	\$ 0	\$ 194	\$ 0	\$ 0
Class of 2015	1,029	0	1,025	0	4
Class of 2016	3,610	0	3,610	0	0
Class of 2017	3,030	0	2,398	0	632
Class of 2018	3,642	0	2,302	0	1,340
Class of 2019	6,668	6,275	11,244	(500)	1,199
Class of 2020	2,189	6,120	7,429	0	880
Class of 2021	3,979	1,740	1,491	0	4,228
Class of 2022	0	5,090	1,601	0	3,489
Computer	259	0	0	0	259
Cross Country	84	1,180	485	(240)	539
DARE	0	1,345	1,235	0	110
DARE	0	589	0	0	589
Debate Club	40	0	0	0	40
Desktop Publishing	3,201	6,517	6,249	1,925	5,394
Drama	4,814	3,953	3,848	(75)	4,844
Elementary Honors Society	438	560	1,204	325	119
Engineering	581	190	0	0	771
FBLA	1,469	9,810	10,241	(150)	888
FCA	7,919	4,448	4,894	(75)	7,398
FCS	1,475	8,269	8,897	650	1,497
FFA	4,237	46,648	41,875	(820)	8,190
Field Day	0	2,626	2,550	495	571
Field Trips	3,192	48,437	44,341	(438)	6,850
Field Trips	2,072	439	2,360	(151)	0
First Responder	47	0	0	0	47
Fishing Club	1,807	7,210	5,653	(250)	3,114
Football	28,718	92,448	85,173	(2,493)	33,500
Football Boosters	5,465	4,058	5,576	0	3,947
Football Club	567	18,802	18,838	0	531
Football Trainers	51	0	51	0	0
Forensic Science	204	770	803	(75)	96
Functional Workshop	147	5,241	4,660	0	728
Garden Club	1,045	0	0	0	1,045
Glee Club	472	0	0	0	472
Golf	45	0	0	0	45

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana**

**Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Graduation	\$ 2,262	\$ 5,082	\$ 5,595	\$ 0	\$ 1,749
Guidance Office	1,562	272	107	0	1,727
JAG	2,360	22,705	23,707	0	1,358
Journalism	0	12,458	6,000	0	6,458
JROTC	22,540	60,919	71,185	6,208	18,482
K Kids	189	993	944	0	238
Key Club	1,319	0	0	0	1,319
Kindergarten	0	196	196	0	0
LAP	57	0	0	0	57
LEO Club	919	455	61	(150)	1,163
Library	18,984	30,218	25,862	(60)	23,280
Maroon Line/Dance Lines	13,734	20,698	29,875	(548)	4,009
Math Club	2,542	1,664	978	0	3,228
Miscellaneous	392	0	392	0	0
Music Club	7,403	9,217	8,414	0	8,206
National Honor Society	3,538	6,644	5,377	0	4,805
Orchestra	70,632	291,555	243,103	(600)	118,484
PAL	32,159	26,938	24,744	0	34,353
Patriot Club	116	0	0	0	116
PBIS	3,285	16,007	18,501	5,202	5,993
Peer Helpers/Facilitators	164	105	0	(164)	105
Pep Squad	1,412	10,940	7,548	0	4,804
Physics	643	0	0	0	643
Playground Equipment	21,748	0	21,748	0	0
Powerlifting	2,659	13,475	12,520	(1,637)	1,977
Pre-K	7,616	594	1,101	0	7,109
PTSO/PTO/Parent Assoc.	49,844	55,300	61,049	100	44,195
Publications	5,544	14,140	18,664	7,065	8,085
Quiz Bowl	348	0	0	0	348
Read First	2,000	0	0	(2,000)	0
Robotics	2,290	1,980	3,105	153	1,318
Rodeo Club	521	0	0	0	521
SADD	1,240	1,947	1,386	(294)	1,507
Science	896	4,161	3,663	0	1,394
Science Club	80	0	0	0	80
Soccer	2,035	2,137	1,915	0	2,257

Continued next page.

The accompanying notes are an integral part of this statement.

**Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana**

**Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Soccer-Boys	\$ 2,266	\$ 8,668	\$ 7,660	\$ (250)	\$ 3,024
Soccer-Girls	6,421	6,687	5,150	(250)	7,708
Softball	6,829	49,826	50,194	980	7,441
Spanish Club	285	0	0	0	285
Special Education	3	0	0	0	3
St. Jude's	3,730	0	3,730	0	0
Student Assistance/Supply	2,725	0	1,504	0	1,221
Student Council/SGO	11,058	14,351	15,349	(150)	9,910
Student Leadership	345	0	150	0	195
Student Trips	5,842	1,015	1,015	(5,842)	0
Swimming	431	1,300	1,477	(250)	4
SWPBS	1,284	4,442	5,753	1,207	1,180
Teacher/Classroom Supplies	5,854	12,563	17,061	9,335	10,691
Teachers' Concessions	1,838	1,316	2,440	0	714
Teachers' Courtesy Fund	2,366	9,082	7,102	0	4,346
Technology	17,963	500	2,549	15,000	30,914
Tennis	1	2,620	2,356	(125)	140
Textbooks	100	0	0	0	100
Track	4,528	17,132	16,161	(250)	5,249
Tribal Council	71	163	234	0	0
Virtual School	21	0	0	0	21
Volleyball	11,220	41,006	43,621	(250)	8,355
Yearbook	<u>22,404</u>	<u>17,159</u>	<u>17,676</u>	<u>(877)</u>	<u>21,010</u>
<b>Total</b>	<b><u>\$664,080</u></b>	<b><u>\$1,564,472</u></b>	<b><u>\$1,603,882</u></b>	<b><u>\$ 34,066</u></b>	<b><u>\$658,736</u></b>

The accompanying notes are an integral part of this statement.

## INDIVIDUAL SCHOOL INFORMATION

**NATCHITOCHES CENTRAL HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$76,257</u>	<u>\$286,296</u>	<u>\$362,553</u>	<u>\$345,205</u>
NET POSITION:				
Unrestricted	\$76,257	\$ 0	\$ 76,257	\$ 77,252
Restricted	<u>0</u>	<u>286,296</u>	<u>286,296</u>	<u>267,953</u>
Total Net Position	<u>\$76,257</u>	<u>\$286,296</u>	<u>\$362,553</u>	<u>\$345,205</u>

The accompanying notes are an integral part of this statement.



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

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$15,986	\$ 0	\$ 15,986	\$ 17,465
Student ID	6,250	0	6,250	8,024
Parking Permits	4,845	0	4,845	4,845
Interest Income	1,588	0	1,588	767
4-H Club	0	315	315	0
African American	0	7,590	7,590	13,324
Art	0	4,420	4,420	4,340
Band Boosters	0	43,332	43,332	28,749
Baseball	0	38,809	38,809	32,931
Basketball	0	29,783	29,783	29,219
Basketball-Boys	0	23,991	23,991	39,101
Basketball-Girls	0	15,917	15,917	21,808
BETA Club	0	1,615	1,615	1,070
Biology	0	315	315	875
Cheerleaders	0	23,270	23,270	36,044
Chiefettes	0	19,658	19,658	46,479
Choir	0	0	0	673
Class of 2017	0	0	0	52
Class of 2018	0	0	0	3,710
Class of 2019	0	3,600	3,600	8,153
Class of 2020	0	6,120	6,120	1,451
Class of 2021	0	1,740	1,740	6,328
Class of 2022	0	5,090	5,090	0
Cross Country	0	1,180	1,180	0
Desktop Publishing	0	6,517	6,517	6,268
Donations/Miscellaneous	16,862	0	16,862	22,053
Drama	0	365	365	620
Engineering	0	190	190	480
FBLA	0	9,617	9,617	9,399
FCA	0	1,356	1,356	1,775
FCS	0	8,269	8,269	8,420
FFA	0	35,618	35,618	30,053
Fishing Club	0	7,210	7,210	2,300

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-18</u> <u>(Memorandum</u> <u>Only)</u>
Football	\$ 0	\$ 84,191	\$ 84,191	\$111,392
Forensic Science	0	770	770	700
Functional Workshop	0	5,241	5,241	4,028
Glee Club	0	0	0	60
Graduation	0	100	100	2,032
Guidance Office	0	272	272	580
JROTC	0	41,277	41,277	38,676
LEO Club	0	455	455	1,848
Library	0	0	0	890
Maroon Line/Dance Lines	0	18,563	18,563	16,704
Math	0	20	20	1,125
National Honor Society	0	3,500	3,500	3,400
Orchestra	0	118,995	118,995	77,240
PBIS	0	5,437	5,437	6,203
Physics	0	0	0	135
Powerlifting	0	12,075	12,075	13,387
PTSO/PTO/Parent Assoc.	0	10,261	10,261	7,720
Publications	0	14,140	14,140	14,756
SADD	0	1,947	1,947	3,814
Science	0	3,707	3,707	3,190
Soccer	0	2,137	2,137	7,548
Soccer-Boys	0	8,668	8,668	4,225
Soccer-Girls	0	6,687	6,687	4,261
Softball	0	40,601	40,601	30,588
Swimming	0	1,300	1,300	1,200
Teachers' Courtesy Fund	0	1,924	1,924	0
Technology	0	0	0	369
Tennis	0	2,620	2,620	3,395
Track	0	4,902	4,902	12,637
Volleyball	<u>0</u>	<u>40,967</u>	<u>40,967</u>	<u>38,398</u>
Total Additions	<u>\$45,531</u>	<u>\$726,644</u>	<u>\$772,175</u>	<u>\$797,277</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
DEDUCTIONS:				
Telephone	\$ 5,063	\$ 0	\$ 5,063	\$ 5,143
Concession Purchases	10,663	0	10,663	0
Parking Stickers	590	0	590	7,914
Student ID	2,202	0	2,202	5,619
4-H Club	0	154	154	0
African American	0	4,539	4,539	13,013
Art	0	6,695	6,695	3,314
Band Boosters	0	49,821	49,821	23,873
Baseball	0	34,759	34,759	36,795
Basketball	0	12,350	12,350	10,907
Basketball-Boys	0	41,108	41,108	53,623
Basketball-Girls	0	26,558	26,558	32,896
BETA Club	0	818	818	741
Biology	0	262	262	936
Cheerleaders	0	23,369	23,369	35,744
Chiefettes	0	52,267	52,267	21,223
Choir	0	0	0	630
Class of 2013	0	194	194	0
Class of 2015	0	1,025	1,025	0
Class of 2016	0	3,610	3,610	0
Class of 2017	0	2,398	2,398	0
Class of 2018	0	2,302	2,302	2,576
Class of 2019	0	9,119	9,119	4,592
Class of 2020	0	7,429	7,429	535
Class of 2021	0	1,491	1,491	2,349
Class of 2022	0	1,601	1,601	0
Cross Country	0	485	485	440
Desktop Publishing	0	6,249	6,249	9,778
Drama	0	72	72	308
Engineering	0	0	0	638
FBLA	0	9,959	9,959	9,011
FCA	0	2,279	2,279	1,836
FCS	0	8,897	8,897	9,425

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
FFA	\$ 0	\$ 33,479	\$ 33,479	\$ 29,688
Fishing Club	0	5,653	5,653	2,575
Football	0	74,683	74,683	92,634
Forensic Science	0	803	803	465
Functional Workshop	0	4,660	4,660	5,650
Graduation	774	416	1,190	677
Guidance Office	0	107	107	336
JROTC	0	42,258	42,258	36,546
LEO Club	0	61	61	929
Library	0	727	727	1,023
Maroon Line/Dance Lines	0	27,424	27,424	4,892
Math	0	0	0	250
Miscellaneous	18,254	0	18,254	31,374
National Honor Society	0	2,801	2,801	2,827
Orchestra	0	42,223	42,223	85,516
Patriot Club	0	0	0	168
PBIS	0	6,361	6,361	8,498
Powerlifting	0	11,348	11,348	12,664
Pro Start	0	0	0	313
PTSO/PTO/Parent Assoc.	0	10,629	10,629	6,106
Publications	0	18,664	18,664	18,629
SADD	\$ 0	\$ 1,386	\$ 1,386	\$ 4,254
Science	0	3,368	3,368	3,844
Soccer	0	1,915	1,915	3,309
Soccer-Boys	0	7,660	7,660	6,475
Soccer-Girls	0	5,150	5,150	4,478
Softball	0	42,059	42,059	27,327
St. Jude's	0	3,730	3,730	0
Student Council/SGO	0	28	28	792
Swimming	0	1,477	1,477	927
Teacher/Classroom Supplies	0	6,005	6,005	5,755
Technology	0	371	371	230
Tennis	0	2,356	2,356	3,620
Track	0	6,048	6,048	9,460
Volleyball	0	43,621	43,621	43,872
Total Deductions	<u>\$37,546</u>	<u>\$717,281</u>	<u>\$754,827</u>	<u>\$749,962</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
Increase in Net Position Before Transfers	\$ 7,985	\$ 9,363	\$ 17,348	\$ 47,315
Other Financing Sources (Uses):				
Transfers In	0	8,980	8,980	4,390
Transfers Out	<u>(8,980)</u>	<u>0</u>	<u>(8,980)</u>	<u>(4,390)</u>
Increase in Net Position	\$ (995)	\$ 18,343	\$ 17,348	\$ 47,315
Net Position at Beginning of Year	<u>77,252</u>	<u>267,953</u>	<u>345,205</u>	<u>297,890</u>
Net Position at End of Year	<u>\$76,257</u>	<u>\$286,296</u>	<u>\$362,553</u>	<u>\$345,205</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHES CENTRAL HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club	\$ 810	\$ 315	\$ 154	\$ 0	\$ 971
Academic	171	0	0	0	171
African American	1,628	7,590	4,539	(75)	4,604
Art	3,679	4,420	6,695	0	1,404
Athletics	1	0	0	0	1
Band Boosters	8,344	43,332	49,821	1,697	3,552
Baseball	2,204	38,809	34,759	(2,750)	3,504
Basketball-Boys	23,753	23,991	41,108	8,158	14,794
Basketball-Girls	2,507	15,917	26,558	8,440	306
Basketball-Boys Jr. High	1,721	29,783	12,350	(16,000)	3,154
BETA Club	1,256	1,615	818	(75)	1,978
Bible Club	75	0	0	0	75
Biology	0	315	262	0	53
Biology (AP)	420	0	0	0	420
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	3,991	23,270	23,369	(90)	3,802
Cheerleaders-Jr. High	1,199	0	0	0	1,199
Chiefettes	44,012	19,658	52,267	(2,575)	8,828
Choir	91	0	0	0	91
Class of 2013	194	0	194	0	0
Class of 2015	1,025	0	1,025	0	0
Class of 2016	3,610	0	3,610	0	0
Class of 2017	2,398	0	2,398	0	0
Class of 2018	3,056	0	2,302	0	754
Class of 2019	6,668	3,600	9,119	(500)	649
Class of 2020	2,189	6,120	7,429	0	880
Class of 2021	3,979	1,740	1,491	0	4,228
Class of 2022	0	5,090	1,601	0	3,489
Computer	259	0	0	0	259
Cross Country	84	1,180	485	(240)	539
Debate Club	40	0	0	0	40
Desktop Publishing	3,201	6,517	6,249	1,925	5,394
Drama	1,576	365	72	(75)	1,794
Engineering	581	190	0	0	771
FBLA	1,330	9,617	9,959	(150)	838
FCA	3,048	1,356	2,279	(75)	2,050

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
FCS	\$ 1,475	\$ 8,269	\$ 8,897	\$ 650	\$ 1,497
FFA	2,545	35,618	33,479	(820)	3,864
First Responder	47	0	0	0	47
Fishing Club	1,807	7,210	5,653	(250)	3,114
Football	21,753	84,191	74,683	(2,321)	28,940
Forensic Science	204	770	803	(75)	96
Functional Workshop	147	5,241	4,660	0	728
Glee Club	472	0	0	0	472
Golf	45	0	0	0	45
Graduation	2,065	100	416	0	1,749
Guidance Office	1,562	272	107	0	1,727
JROTC	2,561	41,277	42,258	362	1,942
Key Club	1,319	0	0	0	1,319
LEO Club	919	455	61	(150)	1,163
Library	1,778	0	727	0	1,051
Maroon Line/Dance Lines	13,163	18,563	27,424	(500)	3,802
Math Club	1,540	20	0	0	1,560
National Honor Society	3,142	3,500	2,801	0	3,841
Orchestra	29,759	118,995	42,223	(600)	105,931
Patriot Club	116	0	0	0	116
PBIS	178	5,437	6,361	4,480	3,734
Physics	643	0	0	0	643
Powerlifting	2,659	12,075	11,348	(1,637)	1,749
PTSO/PTO/Parent Assoc.	1,994	10,261	10,629	0	1,626
Publications	5,544	14,140	18,664	7,065	8,085
Quiz Bowl	176	0	0	0	176
Robotics	12	0	0	0	12
Rodeo Club	521	0	0	0	521
SADD	1,240	1,947	1,386	(294)	1,507
Science	469	3,707	3,368	0	808
Science Club	66	0	0	0	66
Soccer	2,035	2,137	1,915	0	2,257
Soccer-Boys	2,266	8,668	7,660	(250)	3,024

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Soccer-Girls	\$ 6,421	\$ 6,687	\$ 5,150	\$ (250)	\$ 7,708
Softball	5,593	40,602	42,059	980	5,116
St. Jude's	3,730	0	3,730	0	0
Student Council/SGO	3,044	0	28	(150)	2,866
Student Leadership	195	0	0	0	195
Swimming	431	1,300	1,477	(250)	4
Teacher/Classroom Supplies	469	0	6,005	6,000	464
Teachers' Courtesy Fund	20	1,924	0	0	1,944
Technology	371	0	371	0	0
Tennis	1	2,620	2,356	(125)	140
Textbooks	100	0	0	0	100
Track	2,850	4,902	6,048	(250)	1,454
Volleyball	<u>11,220</u>	<u>40,966</u>	<u>43,621</u>	<u>(250)</u>	<u>8,315</u>
Total	<u>\$267,953</u>	<u>\$726,644</u>	<u>\$717,281</u>	<u>\$ 8,980</u>	<u>\$286,296</u>

The accompanying notes are an integral part of this statement.



**LAKEVIEW JR. AND SR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$11,537</u>	<u>\$56,960</u>	<u>\$68,497</u>	<u>\$73,602</u>
NET POSITION:				
Unrestricted	\$11,537	\$ 0	\$11,537	\$13,411
Restricted	<u>0</u>	<u>56,960</u>	<u>56,960</u>	<u>60,191</u>
Total Net Position	<u>\$11,537</u>	<u>\$56,960</u>	<u>\$68,497</u>	<u>\$73,602</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW JR. AND SR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 500
Concession Sales	48,874	0	48,874	51,516
Athletics, Other	5,112	0	5,112	2,117
Spirit/T-Shirt Sales	1,166	0	1,166	0
Locker Fees	0	0	0	1,205
Parking Permits	675	0	675	450
Interest Income	358	0	358	187
School Board Reimb.	2,388	0	2,388	0
4-H Club	0	3,644	3,644	655
Band	0	7,458	7,458	6,936
Baseball	0	15,318	15,318	21,702
Basketball-Jr. High Boys	0	65	65	404
Basketball-Jr. High Girls	0	2,343	2,343	404
Basketball-Boys	0	28,874	28,874	21,420
Basketball-Girls	0	11,869	11,869	18,465
BETA Club	0	3,004	3,004	3,746
Cheerleaders	0	14,871	14,871	30,900
Class of 2018	0	0	0	4,045
Class of 2019	0	2,675	2,675	0
Donations/Miscellaneous	17,876	0	17,876	8,731
Drama	0	3,375	3,375	4,765
FCA	0	500	500	650
FFA	0	11,029	11,029	15,906
Football-Jr. High	0	18,802	18,802	22,365
Football Booster	0	4,058	4,058	7,086
Football Gate/Trainers	0	0	0	60
JROTC	0	19,642	19,642	14,367
Library	0	0	0	40
National Honor Society	0	1,743	1,743	1,266
PBIS	0	762	762	331
Powerlifting	0	1,400	1,400	0
Science	0	453	453	80
Softball	0	6,237	6,237	7,549
Teachers' Concessions	0	500	500	1,500

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW JR. AND SR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Track	\$ 0	\$ 3,480	\$ 3,480	\$ 6,379
Yearbook	<u>0</u>	<u>4,257</u>	<u>4,257</u>	<u>4,377</u>
Total Additions	<u>\$ 76,449</u>	<u>\$166,359</u>	<u>\$242,808</u>	<u>\$260,104</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 289	\$ 0	\$ 289	\$ 495
Telephone	4,976	0	4,976	5,155
Concession Purchases	33,807	0	33,807	34,111
Athletics, Other	6,673	0	6,673	3,258
Parking Stickers	303	0	303	302
4-H Club	0	3,581	3,581	577
Band	0	7,293	7,293	6,602
Baseball	0	16,058	16,058	21,769
Basketball-Jr. High Boys	0	182	182	287
Basketball-Jr. High Girls	0	2,457	2,457	287
Basketball-Boys	0	30,264	30,264	20,847
Basketball-Girls	0	17,625	17,625	17,335
BETA Club	0	2,760	2,760	3,032
Cheerleaders	0	19,252	19,252	27,776
Class of 2016	0	0	0	1,051
Class of 2017	0	0	0	868
Class of 2018	0	0	0	3,558
Class of 2019	0	2,125	2,125	0
Drama	0	3,581	3,581	2,256
FCA	0	0	0	451
FFA	0	8,396	8,396	14,515
Football-Jr. High	0	18,838	18,838	23,268
Football Booster	0	5,576	5,576	5,066
Football Trainers	0	51	51	9
JROTC	0	28,927	28,927	22,895
Library	0	0	0	64

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW JR. AND SR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Miscellaneous	\$ 17,469	\$ 0	\$ 17,469	\$ 17,159
National Honor Society	0	1,568	1,568	1,224
PBIS	0	904	904	429
Powerlifting	0	1,172	1,172	0
Science	0	295	295	0
Softball	0	5,419	5,419	7,834
Student Council/SGO	0	300	300	0
Teachers' Concessions	0	1,826	1,826	1,754
Track	0	2,160	2,160	6,971
Yearbook	<u>0</u>	<u>3,786</u>	<u>3,786</u>	<u>4,490</u>
Total Deductions	<u>\$ 63,517</u>	<u>\$184,396</u>	<u>\$247,913</u>	<u>\$255,695</u>
Increase (Decrease) in Net Position Before Transfers	\$ 12,932	\$ (18,037)	\$ (5,105)	\$ 4,409
Other Financing Sources (Uses):				
Transfers In	0	14,806	14,806	8,543
Transfers Out	<u>(14,806)</u>	<u>0</u>	<u>(14,806)</u>	<u>(8,543)</u>
Increase (Decrease) in Net Position	\$ (1,874)	\$ (3,231)	\$ (5,105)	\$ 4,409
Net Position at Beginning of Year	<u>13,411</u>	<u>60,191</u>	<u>73,602</u>	<u>69,193</u>
Net Position at End of Year	<u>\$ 11,537</u>	<u>\$ 56,960</u>	<u>\$ 68,497</u>	<u>\$ 73,602</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW JR. AND SR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Athletics	\$ 171	\$ 0	\$ 0	\$ 0	\$ 171
4-H Club	162	3,644	3,581	297	522
9 <sup>th</sup> Grade	39	0	0	0	39
Athletic Boosters	1	0	0	0	1
BETA Club	5,393	3,004	2,760	0	5,637
Band	795	7,458	7,293	0	960
Band Boosters	171	0	0	0	171
Baseball	1,515	15,318	16,058	(412)	363
Basketball-Jr. High Boys	117	65	182	0	0
Basketball-Jr. High Girls	127	2,343	2,457	450	463
Basketball-Boys	2,019	28,874	30,264	5,825	6,454
Basketball-Girls	4,809	11,869	17,625	3,719	2,772
Cheerleaders	6,302	14,871	19,252	(919)	1,002
Class of 2018	586	0	0	0	586
Class of 2015	4	0	0	0	4
Class of 2019	0	2,675	2,125	0	550
Class of 2017	632	0	0	0	632
Drama	2,509	3,375	3,581	0	2,303
FCA	794	500	0	0	1,294
FFA	1,693	11,029	8,396	0	4,326
Football Boosters	5,466	4,058	5,576	0	3,948
Football-Jr. High	567	18,802	18,838	0	531
JROTC	19,978	19,642	28,927	5,846	16,539
Football Gate	51	0	51	0	0
Library	1,788	0	0	0	1,788
Dance Line	118	0	0	0	118
Math Club	304	0	0	0	304
National Honor Society	118	1,743	1,568	0	293
PBIS	168	762	904	0	26
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Powerlifting	0	1,400	1,172	0	228
Science	427	454	295	0	586
Softball	609	6,236	5,419	0	1,426
Spanish Club	129	0	0	0	129
Student Council/SGO	652	0	300	0	352

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW JR. AND SR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Teachers' Concessions	\$ 1,395	\$ 500	\$ 1,826	\$ 0	\$ 69
Track	13	3,480	2,160	0	1,333
Yearbook	<u>522</u>	<u>4,257</u>	<u>3,786</u>	<u>0</u>	<u>993</u>
 Total	 \$60,191	 \$166,359	 \$184,396	 \$14,806	 \$56,960

The accompanying notes are an integral part of this statement.

**NATCHITOCHES MAGNET SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$12,958</u>	<u>\$32,907</u>	<u>\$45,865</u>	<u>\$71,103</u>
NET POSITION:				
Unrestricted	\$12,958	\$ 0	\$12,958	\$20,214
Restricted	<u>0</u>	<u>32,907</u>	<u>32,907</u>	<u>50,889</u>
Total Net Position	<u>\$12,958</u>	<u>\$32,907</u>	<u>\$45,865</u>	<u>\$71,103</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHES MAGNET SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concessions	\$ 7,122	\$ 0	\$ 7,122	\$ 8,513
Book Fair	0	0	0	7,466
Carnival Income & Other Fundraisers	9,651	0	9,651	15,034
Field Trips	2,392	17,239	19,631	12,633
Interest Income	220	0	220	154
4-H Club	0	2,230	2,230	2,273
Art	0	1,765	1,765	0
Athletics	0	8,060	8,060	5,441
Band	0	1,756	1,756	0
Builders Club	0	3,397	3,397	956
Cheerleaders	0	5,555	5,555	3,005
DARE	0	589	589	700
Donations/Miscellaneous	4,993	0	4,993	9,683
Elementary Honors Society	0	560	560	495
FCA	0	1,032	1,032	1,874
K Kids	0	420	420	210
Library	0	8,613	8,613	0
Math Club	0	1,644	1,644	569
Music Club	0	1,217	1,217	0
National Honor Society	0	1,401	1,401	994
Orchestra	0	0	0	1,080
Pep Squad	0	720	720	360
PTSO/PTO/Parent Assoc.	0	12,083	12,083	9,287
Robotics	0	1,360	1,360	1,848
Student Council/SGO	0	4,168	4,168	3,770
SWPBS	0	4,141	4,141	2,302
Teachers' Concessions	0	1,983	1,983	0
Teachers' Courtesy Fund	0	400	400	0
Virtual School	0	0	0	1,984
Yearbook	<u>0</u>	<u>1,635</u>	<u>1,635</u>	<u>2,690</u>
<b>Total Additions</b>	<b><u>\$24,378</u></b>	<b><u>\$ 81,968</u></b>	<b><u>\$106,346</u></b>	<b><u>\$ 93,321</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.



**NATCHITOCHES MAGNET SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 104	\$ 0	\$ 104	\$ 0
Educ. Supplies/Materials	647	0	647	44
Telephone	1,035	0	1,035	1,023
Concession Purchases	4,045	0	4,045	4,422
Book Fair Costs	0	0	0	6,033
Carnival & Other				
Fundraiser Costs	14,857	0	14,857	11,013
Field Trips	2,509	16,944	19,453	13,303
4-H Club	0	2,176	2,176	1,735
Art	0	1,862	1,862	0
Athletics	0	8,013	8,013	5,265
Band	0	1,327	1,327	0
Builders Club	0	4,421	4,421	273
Cheerleaders	0	3,193	3,193	2,765
DARE	0	0	0	700
Elementary Honors Society	0	1,204	1,204	231
FCA	0	848	848	1,614
K Kids	0	334	334	177
Library	0	7,481	7,481	0
Math Club	0	678	678	564
Miscellaneous	6,420	0	6,420	7,899
Music Club	0	1,065	1,065	0
National Honor Society	0	1,008	1,008	839
Orchestra	0	0	0	1,186
Pep Squad	0	662	662	334
Playground Equipment	0	21,748	21,748	0
PTSO/PTO/Parent Assoc.	0	13,267	13,267	12,813
Robotics	0	1,668	1,668	3,236
Student Council/SGO	0	7,259	7,259	2,682
SWPBS Account	0	3,217	3,217	3,292
Teacher/Classroom Supplies	0	1,883	1,883	1,618
Teachers' Courtesy Fund	0	500	500	465
Virtual School	0	0	0	1,963
Yearbook	0	1,209	1,209	4,642
Total Deductions	<u>\$29,617</u>	<u>\$101,967</u>	<u>\$131,584</u>	<u>\$ 90,131</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHES MAGNET SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (5,239)	\$ (19,999)	\$ (25,238)	\$ 3,190
Other Financing Sources (Uses):				
Transfers In	0	2,017	2,017	1,500
Transfers Out	<u>(2,017)</u>	<u>0</u>	<u>(2,017)</u>	<u>(1,500)</u>
Increase (Decrease) In Net Position	\$ (7,256)	\$ (17,982)	\$ (25,238)	\$ 3,190
Net Position at Beginning of Year	<u>20,214</u>	<u>50,889</u>	<u>71,103</u>	<u>67,913</u>
Net Position at End of Year	<u>\$12,958</u>	<u>\$ 32,907</u>	<u>\$ 45,865</u>	<u>\$ 71,103</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHES MAGNET SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

Restricted Activity	Balance 6-30-18	Additions	Deductions	Transfers In/(Out)	Balance 6-30-19
4-H Club	\$ 1,333	\$ 2,230	\$ 2,176	\$ 0	\$ 1,387
Art	206	1,765	1,862	0	109
Athletics	2,752	8,060	8,013	0	2,799
Band	0	1,756	1,327	0	429
Book Fair	2,581	8,613	7,481	0	3,713
Builders Club	2,197	3,397	4,421	0	1,173
Cheerleaders	730	5,555	3,193	0	3,092
Choir	3	0	0	0	3
DARE	0	589	0	0	589
Drama	1	0	0	0	1
Elementary Honor Society	439	560	1,204	325	120
FCA	1,811	1,032	848	0	1,995
Field Trips	847	17,239	16,944	0	1,142
Garden Club	1,045	0	0	0	1,045
K Kids	33	420	334	0	119
LAP	57	0	0	0	57
Math Club	356	1,644	678	0	1,322
Music Club	4	1,217	1,065	0	156
National Honor Society	278	1,401	1,008	0	671
Pep Squad	49	720	662	0	107
Playground Equipment	21,748	0	21,748	0	0
PTSO/PTO/Parent Assoc.	3,626	12,083	13,267	100	2,542
Quiz Bowl	172	0	0	0	172
Robotics	1,538	1,360	1,668	0	1,230
Student Council	5,146	4,168	7,259	0	2,055
SWPBIS	167	4,141	3,217	0	1,091
Teacher/Classroom Supplies	319	1,983	1,883	1,592	2,011
Teachers' Concessions	79	0	0	0	79
Teachers' Courtesy Fund	208	400	500	0	108
Virtual School	21	0	0	0	21
Yearbook	<u>3,143</u>	<u>1,635</u>	<u>1,209</u>	<u>0</u>	<u>3,569</u>
Total	<u>\$50,889</u>	<u>\$81,968</u>	<u>\$101,967</u>	<u>\$2,017</u>	<u>\$32,907</u>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$4,184</u>	<u>\$4,310</u>	<u>\$8,494</u>	<u>\$10,658</u>
NET POSITION:				
Unrestricted	\$4,184	\$ 0	\$4,184	\$ 8,866
Restricted	<u>0</u>	<u>4,310</u>	<u>4,310</u>	<u>1,792</u>
Total Net Position	<u>\$4,184</u>	<u>\$4,310</u>	<u>\$8,494</u>	<u>\$10,658</u>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHE ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$ 4,126	\$ 0	\$ 4,126	\$ 4,074
Carnival Income & Other Fundraisers	0	0	0	50
Field Trips	1,283	0	1,283	1,389
Interest Income	60	0	60	30
4-H Club	0	2,160	2,160	0
Art	0	13,393	13,393	0
Band	0	480	480	0
Cheerleaders	0	2,278	2,278	0
Donations/Miscellaneous	9,306	0	9,306	7,147
PBIS	0	158	158	1,612
PTSO/PTO/Parent Assoc.	0	0	0	652
Teachers' Courtesy Fund	<u>0</u>	<u>459</u>	<u>459</u>	<u>277</u>
<b>Total Additions</b>	<b><u>\$14,775</u></b>	<b><u>\$18,928</u></b>	<b><u>\$33,703</u></b>	<b><u>\$15,231</u></b>
<b>DEDUCTIONS:</b>				
Telephone	\$ 1,920	\$ 0	\$ 1,920	\$ 2,041
Concession Purchases	2,890	0	2,890	4,486
School Board Reimb.	1,300	0	1,300	0
Carnival & Other Fundraiser Costs	0	0	0	117
Field Trips	2,822	0	2,822	1,841
4-H	0	1,725	1,725	0
Art	0	10,807	10,807	0
Band	0	60	60	0
Cheerleaders	0	2,278	2,278	0
Miscellaneous	10,676	0	10,676	8,505
PBIS	0	972	972	1,162
PTSO/PTO/Parent Assoc.	0	148	148	1,428
Teachers' Courtesy Fund	<u>0</u>	<u>269</u>	<u>269</u>	<u>237</u>
<b>Total Deductions</b>	<b><u>\$19,608</u></b>	<b><u>\$16,259</u></b>	<b><u>\$35,867</u></b>	<b><u>\$19,817</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (4,833)	\$ 2,669	\$ (2,164)	\$ (4,586)
Other Financing Sources (Uses):				
Transfers In	151	0	151	125
Transfers Out	<u>0</u>	<u>(151)</u>	<u>(151)</u>	<u>(125)</u>
Increase (Decrease) in Net Position	\$ (4,682)	\$ 2,518	\$ (2,164)	\$ (4,586)
Net Position at Beginning of Year	<u>8,866</u>	<u>1,792</u>	<u>10,658</u>	<u>15,244</u>
Net Position at End of Year	<u>\$ 4,184</u>	<u>\$ 4,310</u>	<u>\$ 8,494</u>	<u>\$10,658</u>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHEs ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club	\$ 0	\$ 2,160	\$ 1,725	\$ 0	\$ 435
Art	0	13,393	10,807	0	2,586
Band	0	480	60	0	420
Cheerleaders	0	2,278	2,278	0	0
Field Trips	151	0	0	(151)	0
Library	457	0	0	0	457
PBIS	831	158	972	0	17
PTSO/PTO/Parent Assoc.	148	0	148	0	0
Teachers' Courtesy Fund	<u>205</u>	<u>459</u>	<u>269</u>	<u>0</u>	<u>395</u>
Total	\$1,792	\$18,928	\$16,259	\$(151)	\$4,310

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
ASSETS:				
Cash	\$ <u>5,887</u>	\$ <u>679</u>	\$ <u>6,566</u>	\$ <u>6,672</u>
NET POSITION:				
Unrestricted	\$5,887	\$ 0	\$5,887	\$5,993
Restricted	<u>0</u>	<u>679</u>	<u>679</u>	<u>679</u>
Total Net Position	\$ <u>5,887</u>	\$ <u>679</u>	\$ <u>6,566</u>	\$ <u>6,672</u>

The accompanying notes are an integral part of this statement.



**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Field Trips	\$ 0	\$ 0	\$ 0	\$ 1,791
4-H Club	0	0	0	1,169
8 <sup>th</sup> Grade	0	0	0	1,110
Donations/Miscellaneous	50	0	50	9,099
PBIS	0	0	0	328
Teachers' Concessions	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,280</u>
Total Additions	\$ <u>50</u>	\$ <u>0</u>	\$ <u>50</u>	\$ <u>14,777</u>
<b>DEDUCTIONS:</b>				
Telephone	\$ 156	\$ 0	\$ 156	\$ 1,930
Concessions	0	0	0	4,542
Carnival & Other				
Fundraiser Costs	0	0	0	600
Field Trips	0	0	0	1,835
4-H Club	0	0	0	1,743
8 <sup>th</sup> Grade	0	0	0	1,106
Miscellaneous	0	0	0	5,619
PBIS	0	0	0	344
Teachers' Concessions	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,145</u>
Total Deductions	\$ <u>156</u>	\$ <u>0</u>	\$ <u>156</u>	\$ <u>18,864</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
Increase (Decrease) in Net Position Before Transfers	\$ (106)	\$ 0	\$ (106)	\$ (4,087)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (106)	\$ 0	\$ (106)	\$ (4,087)
Net Position at Beginning of Year	<u>5,993</u>	<u>679</u>	<u>6,672</u>	<u>10,759</u>
Net Position at End of Year	<u>\$5,887</u>	<u>\$679</u>	<u>\$6,566</u>	<u>\$ 6,672</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club	\$ 55	\$0	\$0	\$0	\$ 55
8th Grade	4	0	0	0	4
PBIS	347	0	0	0	347
PTSO/PTO/Parent Assoc.	135	0	0	0	135
Teachers' Concessions	<u>138</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>138</u>
Total	<u>\$679</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$679</u>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
ASSETS:				
Cash	<u>\$9,411</u>	<u>\$5,809</u>	<u>\$15,220</u>	<u>\$10,563</u>
NET POSITION:				
Unrestricted	\$9,411	\$ 0	\$ 9,411	\$ 6,440
Restricted	<u>0</u>	<u>5,809</u>	<u>5,809</u>	<u>4,123</u>
Total Net Position	<u>\$9,411</u>	<u>\$5,809</u>	<u>\$15,220</u>	<u>\$10,563</u>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 1,369
Concession Sales	15,740	0	15,740	13,700
Book Fair	88	0	88	0
Carnival Income & Other Fundraisers	15,245	0	15,245	15,870
Field Trips	0	4,067	4,067	4,620
Interest Income	74	0	74	31
6 <sup>th</sup> Grade	0	1,104	1,104	0
4 <sup>th</sup> Grade	0	598	598	0
3 <sup>rd</sup> Grade	0	170	170	0
4-H Club	0	1,336	1,336	1,645
5 <sup>th</sup> Grade	0	702	702	0
DARE	0	1,235	1,235	0
Donations/Miscellaneous	6,241	0	6,241	0
Field Day	0	2,626	2,626	0
Library	0	3,301	3,301	4,372
1 <sup>st</sup> Grade	0	315	315	0
2 <sup>nd</sup> Grade	0	356	356	0
PBIS	0	6,146	6,146	5,059
Pre-K	0	300	300	317
Kindergarten	0	196	196	0
PTSO/PTO/Parent Assoc.	0	362	362	2,365
Special Education	0	0	0	29
Teacher/Classroom Supplies	0	1,020	1,020	1,845
Teachers' Courtesy Fund	0	1,327	1,327	724
Yearbook	<u>0</u>	<u>1,406</u>	<u>1,406</u>	<u>1,559</u>
<b>Total Additions</b>	<b><u>\$37,388</u></b>	<b><u>\$26,567</u></b>	<b><u>\$63,955</u></b>	<b><u>\$53,505</u></b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 1,493	\$ 0	\$ 1,493	\$ 6,596
Telephone	3,973	0	3,973	3,880
Concession Purchases	8,991	0	8,991	7,475
Book Fair Costs	88	0	88	0
Carnival & Other Fundraiser Costs	9,036	0	9,036	9,498

Continued next page.

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Field Trips	\$ 0	\$ 3,194	\$ 3,194	\$ 4,576
6 <sup>th</sup> Grade	0	1,085	1,085	0
3 <sup>rd</sup> Grade	0	63	63	0
4-H Club	0	1,430	1,430	1,337
4 <sup>th</sup> Grade	0	527	527	0
5 <sup>th</sup> Grade	0	655	655	0
DARE	0	1,235	1,235	200
1 <sup>st</sup> Grade	0	307	307	0
Field Day	0	2,550	2,550	0
Library	0	3,292	3,292	4,372
2 <sup>nd</sup> Grade	0	319	319	0
Miscellaneous	14,795	0	14,795	0
PBIS	0	5,967	5,967	5,481
Pre-K	0	1,101	1,101	807
PTSO/PTO/Parent Assoc.	0	754	754	1,264
Kindergarten	0	196	196	0
Special Education	0	0	0	26
Teacher/Classroom Supplies	0	2,480	2,480	1,838
Teachers' Courtesy Fund	0	1,348	1,348	563
Yearbook	<u>0</u>	<u>1,652</u>	<u>1,652</u>	<u>935</u>
 Total Deductions	 <u>\$38,376</u>	 <u>\$28,155</u>	 <u>\$66,531</u>	 <u>\$48,848</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ (988)	 \$ (1,588)	 \$ (2,576)	 \$ 4,657
Other Financing Sources (Uses):				
Transfers In	0	2,495	2,495	550
Transfers Out	<u>(2,495)</u>	<u>0</u>	<u>(2,495)</u>	<u>(550)</u>
 Increase (Decrease) in Net Position	 \$ (3,483)	 \$ 907	 \$ (2,576)	 \$ 4,657
 Net Position at Beginning of Year	 <u>9,411</u>	 <u>5,809</u>	 <u>15,220</u>	 <u>10,563</u>
 Net Position at End of Year	 <u>\$ 5,928</u>	 <u>\$ 6,716</u>	 <u>\$12,644</u>	 <u>\$15,220</u>

The accompanying notes are an integral part of this statement.

**FAIRVIEW ALPHA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
1 <sup>st</sup> Grade	\$ 0	\$ 315	\$ 307	\$ 0	\$ 8
2 <sup>nd</sup> Grade	0	356	319	0	37
3 <sup>rd</sup> Grade	0	170	63	0	107
4 <sup>th</sup> Grade	0	598	527	0	71
5 <sup>th</sup> Grade	0	702	655	0	47
6 <sup>th</sup> Grade	0	1,104	1,085	0	19
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	322	1,336	1,430	0	228
Academic	2	0	0	(2)	0
Archery	3	0	0	0	3
Athletics	6	0	0	(6)	0
Cheerleaders	19	0	0	(19)	0
DARE	0	1,235	1,235	0	0
Field Day	0	2,626	2,550	495	571
Field Trips	463	4,067	3,194	(438)	898
Kindergarten	0	196	196	0	0
Library	95	3,301	3,292	0	104
PBIS	107	6,146	5,967	722	1,008
Pre-K	1,461	300	1,101	0	660
PTSO/PTO/Parent Assoc.	1,103	362	754	0	711
Special Education	3	0	0	0	3
Teacher Classroom Supplies	154	1,020	2,480	1,743	437
Teachers' Courtesy Fund	233	1,327	1,348	0	212
Yearbook	<u>1,838</u>	<u>1,406</u>	<u>1,652</u>	<u>0</u>	<u>1,592</u>
<b>Total</b>	<b><u>\$5,809</u></b>	<b><u>\$26,567</u></b>	<b><u>\$28,155</u></b>	<b><u>\$2,495</u></b>	<b><u>\$6,716</u></b>

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$25,235</u>	<u>\$6,468</u>	<u>\$31,703</u>	<u>\$23,057</u>
NET POSITION:				
Unrestricted	\$25,235	\$ 0	\$25,235	\$15,935
Restricted	<u>0</u>	<u>6,468</u>	<u>6,468</u>	<u>7,122</u>
Total Net Position	<u>\$25,235</u>	<u>\$6,468</u>	<u>\$31,703</u>	<u>\$23,057</u>

The accompanying notes are an integral part of this statement.



**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$16,136	\$ 0	\$16,136	\$17,089
Spirit Shirt Sales	4,025	0	4,025	1,351
Carnival Income & Other Fundraisers	6,073	0	6,073	9,347
Field Trips	0	1,746	1,746	2,258
4-H Club	0	485	485	880
Athletics	2,748	0	2,748	3,332
Cheerleaders	0	2,384	2,384	1,120
Donations/Miscellaneous	8,239	0	8,239	10,082
PBIS	0	22	22	0
Student Council/SGO	0	699	699	554
Teachers' Courtesy Fund	0	0	0	430
Yearbook	<u>0</u>	<u>1,025</u>	<u>1,025</u>	<u>1,685</u>
 Total Additions	 <u>\$37,221</u>	 <u>\$6,361</u>	 <u>\$43,582</u>	 <u>\$48,128</u>
 <b>DEDUCTIONS:</b>				
Telephone	\$ 2,522	\$ 0	\$ 2,522	\$ 2,142
Concession Purchases	8,823	0	8,823	9,410
Spirit Shirt Costs	2,634	0	2,634	1,073
Carnival & Other Fundraiser Costs	610	0	610	919
Field Trips	0	1,602	1,602	2,058
4-H Club	0	651	651	440
Athletics	3,221	0	3,221	6,018
Cheerleaders	0	2,812	2,812	1,388
Miscellaneous	10,111	0	10,111	19,092
Student Council/SGO	0	611	611	337
Teachers' Courtesy Fund	0	0	0	226
Yearbook	<u>0</u>	<u>1,339</u>	<u>1,339</u>	<u>0</u>
 Total Deductions	 <u>\$27,921</u>	 <u>\$7,015</u>	 <u>\$34,936</u>	 <u>\$43,103</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
Increase (Decrease) in Net Position Before Transfers	\$ 9,300	\$ (654)	\$ 8,646	\$ 5,025
Other Financing Sources (Uses):				
Transfers In	0	0	0	992
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(992)</u>
Increase (Decrease) in Net Position	\$ 9,300	\$ (654)	\$ 8,646	\$ 5,025
Net Position at Beginning of Year	<u>15,935</u>	<u>7,122</u>	<u>23,057</u>	<u>18,032</u>
Net Position at End of Year	<u>\$25,235</u>	<u>\$6,468</u>	<u>\$31,703</u>	<u>\$23,057</u>

The accompanying notes are an integral part of this statement.

**GOLDONNA ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club	\$1,154	\$ 485	\$ 651	\$0	\$ 988
Cheerleaders	771	2,384	2,812	0	343
Field Trips	200	1,746	1,602	0	344
PBIS	0	22	0	0	22
Student Council	217	699	611	0	305
Teachers' Courtesy Fund	204	0	0	0	204
Yearbook	<u>4,576</u>	<u>1,025</u>	<u>1,339</u>	<u>0</u>	<u>4,262</u>
Total	<u>\$7,122</u>	<u>\$6,361</u>	<u>\$7,015</u>	<u>\$0</u>	<u>\$6,468</u>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$10,108</u>	<u>\$36,636</u>	<u>\$46,744</u>	<u>\$43,082</u>
NET POSITION:				
Unrestricted	\$10,108	\$    0	\$10,108	\$19,712
Restricted	<u>      0</u>	<u>36,636</u>	<u>36,636</u>	<u>23,370</u>
Total Net Position	<u>\$10,108</u>	<u>\$36,636</u>	<u>\$46,744</u>	<u>\$43,082</u>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concessions Sales	\$ 9,592	\$ 0	\$ 9,592	\$ 6,202
Yearbook Sales	1,805	0	1,805	988
Field Trips	3,495	0	3,495	2,662
4-H Club	0	1,111	1,111	1,030
4-H Club-Middle	0	5,486	5,486	3,814
Athletics	0	6,607	6,607	10,996
Baseball	0	1,622	1,622	902
Basketball-Girls	0	4,374	4,374	0
Cheerleaders	0	1,185	1,185	16,310
Donations/Miscellaneous	8,000	0	8,000	4,119
FCA	0	1,560	1,560	2,120
Library	0	5,551	5,551	9,080
PBIS	0	50	50	199
Pep Squad	0	8,650	8,650	5,793
PTSO/PTO/Parent Assoc.	0	8,746	8,746	8,136
Softball	0	1,102	1,102	7,275
Student Council/SGO	0	5,890	5,890	866
Teacher/Classroom Supplies	0	9,390	9,390	6,607
Teachers' Courtesy Fund	0	547	547	395
Yearbook	<u>0</u>	<u>25</u>	<u>25</u>	<u>299</u>
<b>Total Additions</b>	<b><u>\$22,892</u></b>	<b><u>\$61,896</u></b>	<b><u>\$84,788</u></b>	<b><u>\$87,793</u></b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 60	\$ 0	\$ 60	\$ 0
Telephone	5,097	0	5,097	2,574
Concession Purchases	7,698	0	7,698	3,335
Yearbook Costs	0	0	0	308
Field Trips	3,250	0	3,250	2,720
4-H Club	0	925	925	495
4-H Club-Middle	0	4,503	4,503	4,140
Athletics	0	4,548	4,548	10,312
Baseball	0	1,316	1,316	954

Continued next page.

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Basketball-Girls	\$ 0	\$ 3,044	\$ 3,044	\$ 0
Cheerleaders	0	3,396	3,396	13,563
FCA	0	1,767	1,767	2,033
Library	0	5,128	5,128	6,492
Miscellaneous	16,391	0	16,391	10,034
PBIS	0	0	0	206
Pep Squad	0	4,184	4,184	5,763
PTSO/PTO/Parent Assoc.	0	7,492	7,492	9,168
Softball	0	883	883	8,744
Student Council/SGO	0	4,404	4,404	625
Teacher/Classroom Supplies	0	6,522	6,522	5,320
Teachers' Courtesy Fund	<u>0</u>	<u>518</u>	<u>518</u>	<u>423</u>
Total Deductions	<u>\$32,496</u>	<u>\$48,630</u>	<u>\$81,126</u>	<u>\$87,209</u>
Increase (Decrease) in Net Position Before Transfers	\$ (9,604)	\$13,266	\$ 3,662	\$ 584
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (9,604)	\$13,266	\$ 3,662	\$ 584
Net Position at Beginning of Year	<u>19,712</u>	<u>23,370</u>	<u>43,082</u>	<u>42,498</u>
Net Position at End of Year	<u>\$10,108</u>	<u>\$36,636</u>	<u>\$46,744</u>	<u>\$43,082</u>

The accompanying notes are an integral part of this statement.

**MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club-7 <sup>th</sup> & 8 <sup>th</sup>	\$ 1,522	\$ 6,597	\$ 5,428	\$0	\$ 2,691
Athletics	1,154	6,607	4,548	0	3,213
Athletics-Boys	752	0	0	0	752
Athletics-Girls	1,492	0	0	0	1,492
Baseball	134	1,622	1,316	0	440
Basketball Team-Girls	0	4,374	3,044	0	1,330
Basketball-Boys	202	0	0	0	202
Cheerleaders	2,895	1,185	3,396	0	684
FCA	207	1,560	1,767	0	0
Library	6,547	5,551	5,128	0	6,970
Music Club	51	0	0	0	51
PBIS	35	50	0	0	85
Pep Squad	30	8,650	4,184	0	4,496
PTSO/PTO/Parent Assoc.	4,662	8,746	7,492	0	5,916
Softball	46	1,102	883	0	265
Student Council/SGO	289	5,890	4,404	0	1,775
Yearbook	299	25	0	0	324
Teachers' Courtesy Fund	46	547	518	0	75
Teacher/Classroom Supplies	<u>3,007</u>	<u>9,390</u>	<u>6,522</u>	<u>0</u>	<u>5,875</u>
Total	\$23,370	<u>\$61,896</u>	<u>\$48,630</u>	\$0	<u>\$36,636</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$37,596</u>	<u>\$52,325</u>	<u>\$89,921</u>	<u>\$79,067</u>
NET POSITION:				
Unrestricted	\$37,596	\$ 0	\$37,596	\$32,149
Restricted	<u>0</u>	<u>52,325</u>	<u>52,325</u>	<u>46,918</u>
Total Net Position	<u>\$37,596</u>	<u>\$52,325</u>	<u>\$89,921</u>	<u>\$79,067</u>

The accompanying notes are an integral part of this statement.



**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$24,665	\$ 0	\$ 24,665	\$ 23,715
Field Trips	9,706	0	9,706	6,470
School Board Reimb.	2,918	0	2,918	2,662
4-H Club	0	3,674	3,674	1,025
Athletics	0	41,471	41,471	26,708
Basketball	0	3,922	3,922	5,293
Cheerleaders	0	3,765	3,765	3,984
Donations/Miscellaneous	2,161	0	2,161	4,078
FCA	0	0	0	704
Library	0	12,707	12,707	9,828
PTSO/PTO/Parent Assoc.	0	21,057	21,057	13,988
Teacher/Classroom Supplies	0	170	170	169
Teachers' Courtesy Fund	0	240	240	260
Yearbook	<u>0</u>	<u>4,065</u>	<u>4,065</u>	<u>3,635</u>
 Total Additions	 <u>\$39,450</u>	 <u>\$91,071</u>	 <u>\$130,521</u>	 <u>\$102,519</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 385	\$ 0	\$ 385	\$ 348
Telephone	1,978	0	1,978	2,132
Concession Purchases	17,053	0	17,053	17,791
School Board Reimb.	2,708	0	2,708	2,682
Field Trips	9,147	0	9,147	6,491
4-H Club	0	3,489	3,489	879
Athletics	0	35,940	35,940	21,344
Basketball	0	6,120	6,120	7,650
Cheerleaders	0	5,294	5,294	1,738
FCA	0	0	0	202
Library	0	11,516	11,516	7,450
Miscellaneous	3,019	0	3,019	3,044
PTSO/PTO/Parent Assoc.	0	18,802	18,802	20,764
Teacher/Classroom Supplies	0	170	170	498
Teachers' Courtesy Fund	0	155	155	194
Yearbook	<u>0</u>	<u>3,891</u>	<u>3,891</u>	<u>4,110</u>
 Total Deductions	 <u>\$34,290</u>	 <u>\$85,377</u>	 <u>\$119,667</u>	 <u>\$ 97,317</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 5,160	\$ 5,694	\$ 10,854	\$ 5,202
Other Financing Sources (Uses):				
Transfers In	287	0	287	0
Transfers Out	<u>0</u>	<u>(287)</u>	<u>(287)</u>	<u>0</u>
Increase (Decrease) In Net Position	\$ 5,447	\$ 5,407	\$ 10,854	\$ 5,202
Net Position at Beginning of Year	<u>32,149</u>	<u>46,918</u>	<u>79,067</u>	<u>73,865</u>
Net Position at End of Year	<u>\$37,596</u>	<u>\$52,325</u>	<u>\$ 89,921</u>	<u>\$ 79,067</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL ELEMENTARY & JR. HIGH SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

	<u>Balance</u> <u>6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u> <u>In/(Out)</u>	<u>Balance</u> <u>6-30-19</u>
Athletics	\$11,770	\$41,471	\$35,940	\$(287)	\$17,014
4-H Club – 7 <sup>th</sup> & 8 <sup>th</sup>	4,581	3,674	3,489	0	4,766
Basketball	5,785	3,922	6,120	0	3,587
Cheerleaders	3,352	3,765	5,294	0	1,823
FCA	1,879	0	0	0	1,879
Library	3,716	12,707	11,516	0	4,907
PTSO/PTO/Parent Assoc.	6,365	21,057	18,802	0	8,620
Science Club	14	0	0	0	14
Teachers' Courtesy Fund	226	240	155	0	311
Teacher/Classroom Supplies	1,905	170	170	0	1,905
Yearbook	<u>7,325</u>	<u>4,065</u>	<u>3,891</u>	<u>0</u>	<u>7,499</u>
Total	<u>\$46,918</u>	<u>\$91,071</u>	<u>\$85,377</u>	<u>\$(287)</u>	<u>\$52,325</u>

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$15,104</u>	<u>\$13,109</u>	<u>\$28,213</u>	<u>\$34,118</u>
NET POSITION:				
Unrestricted	\$15,104	\$ 0	\$15,104	\$17,963
Restricted	<u>0</u>	<u>13,109</u>	<u>13,109</u>	<u>16,155</u>
Total Net Position	<u>\$15,104</u>	<u>\$13,109</u>	<u>\$28,213</u>	<u>\$34,118</u>

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$ 8,348	\$ 0	\$ 8,348	\$ 3,087
Spirit Shirt Sales	1,264	0	1,264	0
Book Fair	0	2,843	2,843	4,631
Carnival Income & Other Fundraisers	0	0	0	15,529
Field Trips	2,660	0	2,660	6,141
Interest Income	129	0	129	81
School Board Reimb.	1,953	0	1,953	0
Donations/Miscellaneous	14,516	0	14,516	19,065
Library	0	0	0	17
PTSO/PTO/Parent Assoc.	0	0	0	627
SWPB	0	301	301	1,397
Teachers' Concessions	0	816	816	908
Total Additions	<u>\$28,870</u>	<u>\$ 3,960</u>	<u>\$32,830</u>	<u>\$51,483</u>
<b>DEDUCTIONS:</b>				
Telephone	\$ 1,257	\$ 0	\$ 1,257	\$ 1,291
Concessions Purchases	5,339	0	5,339	3,519
Book Fair Costs	0	3,600	3,600	4,893
Yearbook Costs	0	0	0	2,196
Carnival & Other Fundraiser Costs	0	0	0	8,346
Field Trips	2,320	0	2,320	6,141
Library	0	0	0	17
Miscellaneous	21,606	0	21,606	19,279
PTSO/PTO/Parent Assoc.	0	1,463	1,463	4,037
SWPB	0	2,536	2,536	958
Teachers' Concessions	0	614	614	1,102
Total Deductions	<u>\$30,522</u>	<u>\$ 8,213</u>	<u>\$38,735</u>	<u>\$51,779</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (1,652)	\$ (4,253)	\$ (5,905)	\$ (296)
Other Financing Sources (Uses):				
Transfers In	0	1,207	1,207	6,440
Transfers Out	<u>(1,207)</u>	<u>0</u>	<u>(1,207)</u>	<u>(6,440)</u>
Increase (Decrease) In Net Position	\$ (2,859)	\$ (3,046)	\$ (5,905)	\$ (296)
Net Position at Beginning of Year	<u>17,963</u>	<u>16,155</u>	<u>34,118</u>	<u>34,414</u>
Net Position at End of Year	<u>\$15,104</u>	<u>\$13,109</u>	<u>\$28,213</u>	<u>\$34,118</u>

The accompanying notes are an integral part of this statement.

**WEAVER ELEMENTARY SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Book Fair	\$ 2,625	\$2,843	\$3,600	\$ 0	\$ 1,868
Library	588	0	0	0	588
PTSO/PTO/Parent Assoc.	11,522	0	1,463	0	10,059
SWPB	1,115	301	2,536	1,207	87
Teachers' Concessions	252	816	614	0	454
Teachers' Courtesy Fund	<u>53</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53</u>
Total	<u>\$16,155</u>	<u>\$3,960</u>	<u>\$8,213</u>	<u>\$1,207</u>	<u>\$13,109</u>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$63,000</u>	<u>\$49,678</u>	<u>\$112,678</u>	<u>\$126,663</u>
NET POSITION:				
Unrestricted	\$63,000	\$ 0	\$ 63,000	\$ 46,698
Restricted	<u>0</u>	<u>49,678</u>	<u>49,678</u>	<u>79,965</u>
Total Net Position	<u>\$63,000</u>	<u>\$49,678</u>	<u>\$112,678</u>	<u>\$126,663</u>

The accompanying notes are an integral part of this statement.



**NSU MIDDLE LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 5,946	\$ 0	\$ 5,946	\$ 6,160
Athletics, Other	0	0	0	609
Field Trips	179	0	179	282
4-H Club	0	401	401	374
Art	860	0	860	1,767
Baseball	0	1,078	1,078	2,555
Basketball Team-Boys	0	1,253	1,253	518
Basketball Team-Girls	0	1,253	1,253	838
BETA Club	0	3,949	3,949	8,361
Cheerleaders	0	6,831	6,831	5,427
Donations/Miscellaneous	4,139	0	4,139	4,561
Drama	0	213	213	510
Football	0	722	722	3,437
Library	1,805	2,675	4,480	3,757
Professional Development	2,580	0	2,580	2,640
PTSO/PTO Parent Assoc.	0	225	225	10,561
Softball	0	0	0	1,010
Strings	0	172,560	172,560	72,990
Student Council/SGO	0	3,594	3,594	3,545
Technology	17,160	0	17,160	5,280
Yearbook	<u>0</u>	<u>3,722</u>	<u>3,722</u>	<u>3,142</u>
Total Additions	<u>\$32,669</u>	<u>\$198,476</u>	<u>\$231,145</u>	<u>\$138,324</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 5,641	\$ 0	\$ 5,641	\$ 5,289
Concession Purchases	0	0	0	1,354
Athletics, Other	100	0	100	3,146
Field Trips	273	0	273	286
4-H Club	0	388	388	162
Art	1,584	0	1,584	1,820
Baseball	0	1,551	1,551	2,276
Basketball Team-Boys	0	753	753	278
Basketball Team-Girls	0	693	693	558
BETA Club	0	4,450	4,450	7,125
Cheerleaders	0	6,284	6,284	2,283
Cross Country	0	0	0	100
Drama	0	195	195	43
Football	0	719	719	411
Library	1,805	2,259	4,064	7,082
Math Club	0	300	300	75
Miscellaneous	5,577	0	5,577	4,428
Orchestra	0	200,880	200,880	41,487
Professional Development	15	0	15	2,060
PTSO/PTO Parent Assoc.	0	3,817	3,817	7,744
Softball	0	23	23	775
Student Council	0	2,747	2,747	2,562
Technology	1,372	0	1,372	2,713
Yearbook	0	3,704	3,704	3,282
Total Deductions	<u>\$16,367</u>	<u>\$228,763</u>	<u>\$245,130</u>	<u>\$ 97,339</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$16,302	\$ (30,287)	\$ (13,985)	\$ 40,985
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) In Net Position	\$16,302	\$ (30,287)	\$ (13,985)	\$ 40,985
Net Position at Beginning of Year	<u>46,698</u>	<u>79,965</u>	<u>126,663</u>	<u>85,678</u>
Net Position at End of Year	<u>\$63,000</u>	<u>\$ 49,678</u>	<u>\$112,678</u>	<u>\$126,663</u>

The accompanying notes are an integral part of this statement.

**NSU MIDDLE LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club	\$ 255	\$ 401	\$ 388	\$0	\$ 268
Beta Club	1,408	3,949	4,450	0	907
Baseball	765	1,078	1,551	0	292
Basketball-Boys	240	1,253	753	0	740
Basketball-Girls	280	1,253	693	0	840
Builders Club	1,337	0	0	0	1,337
Cheerleading	6,386	6,831	6,284	0	6,933
Drama	724	213	195	0	742
FCA	181	0	0	0	181
Football	3,026	722	719	0	3,029
Library	2,618	2,675	2,259	0	3,034
Math Counts	342	0	300	0	42
Orchestra	40,873	172,560	200,880	0	12,553
Pep Squad	200	0	0	0	200
PTSO/PTO/Parent Assoc.	16,066	225	3,817	0	12,474
Robotics	76	0	0	0	76
Softball	581	0	23	0	558
Student Council	1,709	3,594	2,747	0	2,556
Track	146	0	0	0	146
Yearbook	<u>2,752</u>	<u>3,722</u>	<u>3,704</u>	<u>0</u>	<u>2,770</u>
Total	<u>\$79,965</u>	<u>\$198,476</u>	<u>\$228,763</u>	<u>\$0</u>	<u>\$49,678</u>

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$52,797</u>	<u>\$66,681</u>	<u>\$119,478</u>	<u>\$106,155</u>
NET POSITION:				
Unrestricted	\$52,797	\$ 0	\$ 52,797	\$ 53,512
Restricted	<u>0</u>	<u>66,681</u>	<u>66,681</u>	<u>52,643</u>
Total Net Position	<u>\$52,797</u>	<u>\$66,681</u>	<u>\$119,478</u>	<u>\$106,155</u>

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ADDITIONS:				
Athletics, Other	\$ 420	\$ 0	\$ 420	\$ 3,116
Interest Income	431	0	431	192
4-H Club	0	1,524	1,524	1,278
Art	3,790	0	3,790	3,215
Donations/Miscellaneous	34,345	0	34,345	34,589
K Kids	0	573	573	3,352
Library	15,011	0	15,011	14,733
PAL	0	26,938	26,938	39,916
Robotics	0	620	620	2,630
Student Council/SGO	1,661	0	1,661	2,126
Teacher/Classroom Supplies	6,634	0	6,634	10,018
Teachers' Courtesy Fund	0	335	335	275
Technology	0	500	500	0
Track	0	1,380	1,380	2,536
Yearbook	<u>4,708</u>	<u>0</u>	<u>4,708</u>	<u>4,938</u>
Total Additions	<u>\$ 67,000</u>	<u>\$31,870</u>	<u>\$ 98,870</u>	<u>\$122,914</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 2,044	\$ 0	\$ 2,044	\$ 355
Athletics, Other	631	0	631	3,387
Yearbook Costs	0	0	0	1,225
4-H Club	0	991	991	1,045
Art	5,713	0	5,713	6,045
K Kids	0	610	610	3,311
Library	17,150	0	17,150	13,409
Miscellaneous	5,750	0	5,750	12,392
PAL	0	24,744	24,744	28,851
Robotics	0	1,437	1,437	1,966
Student Council/SGO	859	0	859	1,391
Teacher/Classroom Supplies	16,721	0	16,721	14,993
Teachers' Courtesy Fund	0	357	357	37
Technology	0	2,178	2,178	1,408
Track	0	2,218	2,218	2,382
Yearbook	<u>4,144</u>	<u>0</u>	<u>4,144</u>	<u>0</u>
Total Deductions	<u>\$ 53,012</u>	<u>\$32,535</u>	<u>\$ 85,547</u>	<u>\$ 92,197</u>
Increase (Decrease) in Net Position Before Transfers	\$ 13,988	\$ (665)	\$ 13,323	\$ 30,717
Other Financing Sources (Uses):				
Transfers In	450	15,153	15,603	19,000
Transfers Out	<u>(15,153)</u>	<u>(450)</u>	<u>(15,603)</u>	<u>(19,000)</u>
Increase (Decrease) In Net Position	\$ (715)	\$14,038	\$ 13,323	\$ 30,717
Net Position at Beginning of Year	<u>53,512</u>	<u>52,643</u>	<u>106,155</u>	<u>75,438</u>
Net Position at End of Year	<u>\$ 52,797</u>	<u>\$66,681</u>	<u>\$119,478</u>	<u>\$106,155</u>

The accompanying notes are an integral part of this statement.

**NORTHWESTERN ELEMENTARY LAB SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
4-H Club	\$ 233	\$ 1,524	\$ 991	\$ (450)	\$ 316
K Kids	156	573	610	0	119
PAL	32,159	26,938	24,744	0	34,353
Robotics	664	620	1,437	153	0
Running Club	1,176	1,380	2,218	0	338
Spanish Club	156	0	0	0	156
Teachers' Courtesy Fund	507	335	357	0	485
Technology	<u>17,592</u>	<u>500</u>	<u>2,178</u>	<u>15,000</u>	<u>30,914</u>
Total	<u>\$52,643</u>	<u>\$31,870</u>	<u>\$32,535</u>	<u>\$14,703</u>	<u>\$66,681</u>

The accompanying notes are an integral part of this statement.



**L. P. VAUGHN ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$19,684</u>	<u>\$24,412</u>	<u>\$44,096</u>	<u>\$39,579</u>
NET POSITION:				
Unrestricted	\$19,684	\$ 0	\$19,684	\$ 6,197
Restricted	<u>0</u>	<u>24,412</u>	<u>24,412</u>	<u>33,382</u>
Total Net Position	<u>\$19,684</u>	<u>\$24,412</u>	<u>\$44,096</u>	<u>\$39,579</u>

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$ 6,011	\$ 0	\$ 6,011	\$ 9,976
Carnival Income & Other Fundraisers	23,452	1,015	24,467	17,429
Field Trips	0	439	439	15,327
Interest Income	156	0	156	101
4-H Club	0	0	0	392
Art	0	1,883	1,883	0
Donations/Miscellaneous	34,462	0	34,462	5,559
Library	0	5,984	5,984	5,423
Music Club	0	8,000	8,000	8,621
PBIS	0	2,655	2,655	1,946
Pre-K	0	294	294	620
PTSO/PTO/Parent Assoc.	0	1,000	1,000	1,935
Ready First	0	0	0	2,000
Student Assistance/Supply	0	0	0	220
Teachers' Courtesy Fund	0	1,207	1,207	410
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,591</u>
<b>Total Additions</b>	<b>\$64,081</b>	<b>\$22,477</b>	<b>\$86,558</b>	<b>\$71,550</b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 191
Educ. Supplies/Materials	0	0	0	3,318
Telephone	1,087	0	1,087	2,174
Concession Purchases	7,669	0	7,669	7,260
Carnival & Other Fundraiser Costs	16,562	1,015	17,577	15,224
Field Trips	2,637	2,360	4,997	15,254
4-H Club	0	0	0	335
Art	0	63	63	0
Library	0	2,940	2,940	5,757
Miscellaneous	31,579	0	31,579	7,064
Music Club	0	7,349	7,349	5,668
PBIS	0	3,053	3,053	2,364

Continued next page.

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
PTSO/PTO/Parent Assoc.	\$ 0	\$ 2,843	\$ 2,843	\$ 5,605
Student Assistance/Supply	0	1,504	1,504	405
Teachers' Courtesy Fund	0	1,380	1,380	506
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,497</u>
Total Deductions	<u>\$59,534</u>	<u>\$22,507</u>	<u>\$82,041</u>	<u>\$72,622</u>
Increase (Decrease) in Net Position Before Transfers	\$ 4,547	\$ (30)	\$ 4,517	\$ (1,072)
Other Financing Sources (Uses):				
Transfers In	8,940	0	8,940	0
Transfers Out	<u>0</u>	<u>(8,940)</u>	<u>(8,940)</u>	<u>0</u>
Increase (Decrease) in Net Position	\$13,487	\$ (8,970)	\$ 4,517	\$ (1,072)
Net Position at Beginning of Year	<u>6,197</u>	<u>33,382</u>	<u>39,579</u>	<u>40,651</u>
Net Position at End of Year	<u>\$19,684</u>	<u>\$24,412</u>	<u>\$44,096</u>	<u>\$39,579</u>

The accompanying notes are an integral part of this statement.

**L. P. VAUGHN ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Art	\$ 0	\$ 1,883	\$ 63	\$ 0	\$ 1,820
4-H Club	57	0	0	0	0
Cheerleaders	0	0	0	(57)	0
Field Trips	1,922	439	2,360	0	1
Library	1,337	5,984	2,940	0	4,381
Music Club	7,348	8,000	7,349	0	7,999
PBIS	872	2,655	3,053	0	474
Pre-K	6,155	294	0	0	6,449
Peer Helpers/Facilitators	164	0	0	(164)	0
PTSO/PTO/Parent Assoc.	3,731	1,000	2,843	0	1,888
Reading First	2,000	0	0	(2,000)	0
Student Assistance/Supply	2,725	0	1,504	0	1,221
Student Trips	5,842	1,015	1,015	(5,842)	0
Teachers' Courtesy Fund	352	1,207	1,380	0	179
Yearbook	<u>877</u>	<u>0</u>	<u>0</u>	<u>(877)</u>	<u>0</u>
Total	<u>\$33,382</u>	<u>\$22,477</u>	<u>\$22,507</u>	<u>\$(8,940)</u>	<u>\$24,412</u>

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$259</u>	<u>\$1,278</u>	<u>\$1,537</u>	<u>\$3,443</u>
NET POSITION:				
Unrestricted	\$259	\$ 0	\$ 259	\$ 616
Restricted	<u>0</u>	<u>1,278</u>	<u>1,278</u>	<u>2,827</u>
Total Net Position	<u>\$259</u>	<u>\$1,278</u>	<u>\$1,537</u>	<u>\$3,443</u>

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Field Trips	\$1,061	\$ 0	\$1,061	\$ 0
Student ID	390	0	390	0
Interest Income	13	0	13	8
Athletics	0	1,460	1,460	2,410
Donations/Miscellaneous	1,660	0	1,660	2,800
FBLA	0	193	193	321
Graduation	0	4,982	4,982	3,756
JAG	0	1,296	1,296	3,446
Dance Lines	0	0	0	449
PBIS	0	777	777	218
PTSO/PTO Parent Assoc.	0	234	234	1,070
Student Leadership	0	0	0	128
Teachers' Courtesy Fund	<u>0</u>	<u>1,131</u>	<u>1,131</u>	<u>128</u>
Total Additions	<u>\$3,124</u>	<u>\$10,073</u>	<u>\$13,197</u>	<u>\$14,734</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$1,775	\$ 0	\$ 1,775	\$ 1,470
Telephone	700	0	700	835
Field Trips	1,100	0	1,100	0
Athletics	0	1,589	1,589	2,546
FBLA	0	282	282	182
Graduation	14	5,179	5,193	3,700
JAG	0	1,798	1,798	2,484
Dance Lines	0	142	142	512
PBIS	0	720	720	0
PTSO/PTO Parent Assoc.	0	497	497	975
Student Leadership	0	150	150	84
Teachers' Courtesy Fund	<u>0</u>	<u>1,157</u>	<u>1,157</u>	<u>0</u>
Total Deductions	<u>\$3,589</u>	<u>\$11,514</u>	<u>\$15,103</u>	<u>\$12,788</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-18 (Memorandum Only)
Increase (Decrease) in Net Position Before Transfers	\$ (465)	\$ (1,441)	\$ (1,906)	\$ 1,946
Other Financing Sources (Uses):				
Transfers In	108	0	108	190
Transfers Out	<u>0</u>	<u>(108)</u>	<u>(108)</u>	<u>(190)</u>
Increase (Decrease) in Net Position	\$ (357)	\$ (1,549)	\$ (1,906)	\$ 1,946
Net Position at Beginning of Year	<u>616</u>	<u>2,827</u>	<u>3,443</u>	<u>1,497</u>
Net Position at End of Year	\$ <u>259</u>	\$ <u>1,278</u>	\$ <u>1,537</u>	\$ <u>3,443</u>

The accompanying notes are an integral part of this statement.

**FRANKIE RAY JACKSON, SR. TECHNICAL CENTER  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2019**

<u>Restricted Activity</u>	<u>Balance 6-30-18</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-19</u>
Athletics	\$ 198	\$ 1,460	\$ 1,589	\$ 0	\$ 69
FBLA	139	193	282	0	50
JAG	965	1,296	1,798	0	463
Graduation	197	4,982	5,179	0	0
Dance Line	190	0	142	(48)	0
Library	60	0	0	(60)	0
PBIS	223	777	720	0	280
PTSO/PTO Parent Assoc.	577	234	497	0	314
Student Leadership	150	0	150	0	0
Teachers' Courtesy	<u>128</u>	<u>1,131</u>	<u>1,157</u>	<u>0</u>	<u>102</u>
Total	<u>\$2,827</u>	<u>\$10,073</u>	<u>\$11,514</u>	<u>\$(108)</u>	<u>\$1,278</u>

The accompanying notes are an integral part of this statement.



**NATCHITOCHES JR. HIGH @ FRANKIE RAY JACKSON SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Net Position  
June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$1,628</u>	<u>\$20,281</u>	<u>\$21,909</u>	<u>\$18,262</u>
NET POSITION:				
Unrestricted	\$1,628	\$ 0	\$ 1,628	\$ 3,877
Restricted	<u>0</u>	<u>20,281</u>	<u>20,281</u>	<u>14,385</u>
Total Net Position	<u>\$1,628</u>	<u>\$20,281</u>	<u>\$21,909</u>	<u>\$18,262</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHES JR. HIGH @ FRANKIE RAY JACKSON SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concessions Sales	\$18,579	\$ 0	\$ 18,579	\$ 18,145
Athletics, Other	0	0	0	852
Carnival Income & Other Fundraisers	5,884	0	5,884	248
Field Trips	0	25,385	25,385	17,392
Student ID	2,641	0	2,641	3,918
Homecoming	6,855	0	6,855	2,870
4-H Club	0	6,237	6,237	7,770
African American	0	3,436	3,436	1,830
Boys to Men	0	3,742	3,742	
Band	0	640	640	250
Baseball	0	1,309	1,309	318
Basketball-Boys	0	3,852	3,852	2,285
Basketball-Girls	0	8,596	8,596	10,377
Cheerleaders	0	5,934	5,934	934
Choir	0	42	42	0
DARE	0	110	110	177
Donations/Miscellaneous	1,453	0	1,453	7,967
Football	0	7,535	7,535	7,847
JAG	0	21,409	21,409	10,694
Journalism	0	12,458	12,458	0
Maroon Line/Dance Lines	0	2,135	2,135	2,200
PBIS	0	0	0	475
Pep Squad	0	1,570	1,570	2,670
Peer Helpers/Facilitators	0	105	105	0
PTSO/PTO/Parent Assoc.	0	1,332	1,332	75
Softball	0	1,885	1,885	1,653
Teachers' Courtesy Fund	0	1,512	1,512	2,839
Track	0	7,371	7,371	4,151
Tribal Council	0	163	163	0
Volleyball	0	40	40	0
Yearbook	<u>0</u>	<u>1,024</u>	<u>1,024</u>	<u>1,354</u>
 Total Additions	 <u>\$35,412</u>	 <u>\$117,822</u>	 <u>\$153,234</u>	 <u>\$109,291</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHES JR. HIGH @ FRANKIE RAY JACKSON SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 110	\$ 0	\$ 110	\$ 0
Telephone	1,367	0	1,367	1,426
Concessions Purchases	18,412	0	18,412	17,884
Athletics, Other	0	0	0	776
Student ID	3,051	0	3,051	3,191
Carnival & Other				
Fundraiser Costs	5,480	0	5,480	215
Field Trips	0	22,601	22,601	16,535
Homecoming	8,465	0	8,465	1,268
4-H Club	0	6,201	6,201	7,603
African American	0	4,262	4,262	1,248
Boys to Men	0	1,929	1,929	0
Band	0	549	549	301
Baseball	0	1,262	1,262	293
Basketball-Boys	0	3,301	3,301	2,276
Basketball-Girls	0	8,995	8,995	11,819
Cheerleaders	0	5,934	5,934	2,343
DARE	0	0	0	370
Drama	0	0	0	140
Football	0	9,771	9,771	5,387
JAG	0	21,909	21,909	9,416
Journalism	0	6,000	6,000	0
Maroon Line/Dance Lines	0	2,309	2,309	1,958
Miscellaneous	1,432	392	1,824	8,813
PBIS	0	524	524	2,455
Pep Squad	0	2,702	2,702	2,016
PTSO/PTO/Parent Assoc.	0	1,337	1,337	2,570
Softball	0	1,810	1,810	1,633
Teachers' Courtesy Fund	0	1,418	1,418	3,494
Track	0	5,735	5,735	4,159
Tribal Council	0	234	234	880
Yearbook	0	2,095	2,095	1,090
	<u>0</u>	<u>2,095</u>	<u>2,095</u>	<u>1,090</u>
Total Deductions	<u>\$38,317</u>	<u>\$111,270</u>	<u>\$149,587</u>	<u>\$111,559</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHES JR. HIGH @ FRANKIE RAY JACKSON SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Net Position  
For the Year Ended June 30, 2019  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-18 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (2,905)	\$ 6,552	\$ 3,647	\$ (2,268)
Other Financing Sources (Uses):				
Transfers In	656	0	656	0
Transfers Out	<u>0</u>	<u>(656)</u>	<u>(656)</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (2,249)	\$ 5,896	\$ 3,647	\$ (2,268)
Net Position at Beginning of Year	<u>3,877</u>	<u>14,385</u>	<u>18,262</u>	<u>20,530</u>
Net Position at End of Year	<u>\$ 1,628</u>	<u>\$ 20,281</u>	<u>\$ 21,909</u>	<u>\$ 18,262</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs JR. HIGH @ FRANKIE RAY JACKSON SCHOOL**  
**SCHOOL ACTIVITY FUNDS**  
**NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances**  
**For the Year Ended June 30, 2019**

Restricted Activity	Balance 6-30-18	Additions	Deductions	Transfers In/(Out)	Balance 6-30-19
4-H Club	\$ 167	\$ 6,237	\$ 6,201	\$ 0	\$ 203
African American	826	3,436	4,262	0	0
Band	689	640	549	0	780
Baseball	25	1,309	1,262	0	72
Basketball-Boys	9	3,852	3,301	(242)	318
Basketball-Girls	1,826	8,596	8,995	(242)	1,185
Boys to Men		3,742	1,929	0	1,813
Cheerleaders	0	5,934	5,934	0	0
Choir	0	42	0	0	42
DARE	0	110	0	0	110
Drama Club	4	0	0	0	4
Field Trips	1,681	25,385	22,601	0	4,465
Football	3,940	7,535	9,772	(172)	1,531
JAG	1,395	21,409	21,909	0	895
Journalism	0	12,458	6,000	0	6,458
Miscellaneous	390	0	390	0	0
Maroon Line/Danceline	263	2,135	2,309	0	89
Pep Squad	1,132	1,570	2,702	0	0
Peer Helpers/Facilitators	0	105	0	0	105
PBIS	524	0	524	0	0
PTSO/PTO Parent Assoc.	5	1,332	1,337	0	0
Softball	1	1,885	1,810	0	76
Teachers' Courtesy Fund	24	1,512	1,418	0	118
Track	342	7,371	5,736	0	1,977
Tribal Council	71	163	234	0	0
Volleyball	0	40	0	0	40
Yearbook	<u>1,071</u>	<u>1,024</u>	<u>2,095</u>	<u>0</u>	<u>0</u>
Total	<u>\$14,385</u>	<u>\$117,822</u>	<u>\$111,270</u>	<u>\$ (656)</u>	<u>\$20,281</u>

The accompanying notes are an integral part of this statement.

## OTHER REPORTS

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

Eddie G. Johnson, CPA - A Professional Corporation (1927-1996)

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS*

Natchitoches Parish School Board  
Natchitoches, LA 71457

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements, and have issued our report thereon dated November 13, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School Activity Funds' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School Activity Funds' internal control. Accordingly, we do not express an opinion on the effectiveness of the School Activity Funds' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School Activity Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. Under Louisiana Revised Statute 25:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

November 13, 2019



**NATCHITOCHES PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Schedule of Audit Results**  
**June 30, 2019**

**A. SUMMARY OF AUDIT RESULTS**

1. An unmodified opinion was issued on the financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 2019.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
*Certified Public Accountants*

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November 13, 2019

Natchitoches Parish School Board  
P. O. Box 16  
Natchitoches, LA 71457

RE: Management letter  
Audit Report – June 30, 2019

We have performed our audit of the Natchitoches Parish Student Activity Funds and have applied certain agreed-upon procedures. As part of those procedures, we have the following information to report to you.

- 2019-001 The schools lack adequate supporting documentation for ticket sales at athletic events. Of the athletic event receipts tested, 71% lacked the appropriate signatures of the cashiers that sold the tickets and collected the money. We recommend the schools consider the critical importance of the segregation of duties and require signatures of the ticket sellers verifying the money collected is the same amount turned over for receipt and deposit.
- 2019-002 Our audit testing includes selecting random samples of transactions to test various internal control attributes. Of the total receipts tested, the combined error rate among all schools was 44% for lacking dual signatures documenting the person that collected the cash and the person who received it in the office for deposit. Of the expenditures tested, the total error rate among all schools was 29% for lacking dual signatures documenting the person requesting the money and the principal's approval prior to payment. We recommend for procedures to be implemented to improve the system of internal controls and the documentation of those controls over receipts and expenditures.
- 2019-003 Of the total receipts selected randomly and tested for various internal control attributes, 35% (the combined error rate among all schools) lacked supporting documentation showing from whom the money was received and its source. We recommend for procedures to be implemented to improve the documentation of receipts.

Sincerely,

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's

# Natchitoches Parish School Board

310 Royal Street P. O. Box 16  
Natchitoches, Louisiana 71458-1416

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## CORRECTIVE ACTION PLAN

November 13, 2019

Louisiana Legislative Auditor  
1600 North Third Street  
Baton Rouge, LA 70802

RE: The Natchitoches Parish School Board - Student Activity Funds  
Financial Report for the year ended June 30, 2019

The following is our response to the management letter issued to us by the firm Thomas, Cunningham, Broadway & Todtenbier, CPA's for the year ended June 30, 2019:

### Management's Corrective Action Plan:

- 2019-001 Controls over Athletic Event Ticket Sales - It has been brought to the attention of the principals requesting consideration of athletic event monies collected. The schools will make improvements to the controls over athletic ticket sales where feasibly possible, considering whether the costs are greater than the benefits.
- 2019-002 Internal Controls over Receipts - We discussed this matter with the school principals requesting them to implement procedures to ensure dual signatures are obtained for all receipts.
- 2019-003 Supporting Documentation for Receipts - We discussed this matter with the school principals requesting them to implement procedures to ensure supporting documentation is obtained for all receipts.

Please contact us if there are any questions regarding our responses.

Sincerely,

Richard Foshee

Richard Foshee  
Supervisor of Business Affairs

**NATCHITOCHEs PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Summary of Prior Year Audit Results  
June 30, 2019**

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

There were no material instances of noncompliance and no internal control matters other than those reported in the management letter, as described in Section III, below.

**SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

Not applicable.

**SECTION III: PRIOR YEAR MANAGEMENT LETTER**

**2018 - 1 Controls over Athletic Event Ticket Sales**

*Condition:* The schools lack the proper segregation of duties and documentation for the monies collected through ticket sales at various athletic events.

*Current Status:* Condition still exists. See current year condition 2019-001.

**2018 - 2 Lack of Dual Signatures over Receipts & Expenditures**

*Condition:* We noted numerous transactions at several schools that lacked the appropriate signatures of those both collecting cash and receiving the money for deposit, as well as requesting the expense and approving it.

*Current Status:* Condition still exists. See current year condition 2019-002.

**2018 - 3 Lack of Bank Reconciliation Review & Approval**

*Condition:* Schools lack the proper controls over cash regarding the review and approval of monthly bank reconciliations.

*Current Status:* Condition has been cleared as of June 30, 2019.

**2018 - 4 Safeguards over Checks**

*Condition:* Schools lack the proper safeguarding controls over blank checks.

*Current Status:* Condition has been cleared as of June 30, 2019.

**2018 - 5 Supporting Documentation for Receipts**

We noted numerous transactions at several schools that lacked the appropriate documentation showing who collected the cash and from whom.

*Current Status:* Condition still exists. See current year condition 2019-003.

**T | C | B | T**  
**THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER**  
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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING  
STATEWIDE AGREED-UPON PROCEDURES

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

We have performed the procedures enumerated below, which were agreed to by the Natchitoches Parish School Board and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2018 through June 30, 2019. Natchitoches Parish School Board is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are enumerated below.

***Written Policies and Procedures***

---

1. We obtained and inspected the entity's written policies and procedures and observed whether those written policies and procedures address each of the following categories and subcategories (or noted that the entity does not have any written policies and procedures), as applicable:
  - ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.
  - ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - ***Disbursements***, including processing, reviewing, and approving.
  - ***Receipts/Collections***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)

- **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
  - **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
  - **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
  - **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
  - **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.
  - **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
  - **Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- a) *Procedure Results – The School Activity Funds do not have written policies for credit cards or disaster recovery.*

***Board (or Finance Committee, if applicable)***

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2. We obtained and inspected the board/finance minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
- Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, as well as monthly financial statements.
  - For governmental entities, obtained the prior year audit report and observed the unrestricted fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.
- a) *Procedure Results - Not required due to no exceptions in this area in the prior year.*

### ***Bank Reconciliations***

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3. We obtained a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. We identified the entity's main operating account. We selected the entity's main operating account and randomly selected four additional accounts (or all if less than five). We randomly selected one month from the fiscal period, and obtained and inspected the corresponding bank statement and reconciliation for the selected accounts, and observed that:
  - Bank reconciliations include evidence that they were prepared within two months of the related statement closing date (e.g. initialed and dated, electronically logged);
  - Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g. initialed and dated, electronically logged); and
  - Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*a) Procedure Results – No exceptions noted.*

### ***Collections***

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4. We obtained a listing of deposit sites for the fiscal period where deposits for cash/check/money order (cash) are prepared and management's representation that the listing is complete. We randomly selected the required amount of deposit sites (up to five).
5. We obtained a listing of collection locations and management's representation that the listing is complete. We randomly selected one collection location for each deposit site selected. We obtained and inspected written policies and procedures relating to employee job duties at each collection location, and observed that job duties were properly segregated at each collection location such that:
  - Employees that are responsible for cash collections do not share cash drawers/registers.
  - Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
6. We inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.



7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under "Bank Reconciliations" above. We obtained supporting documentation for each of the deposits selected and:
  - We observed that receipts are sequentially pre-numbered.
  - We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
  - We traced the deposit slip total to the actual deposit per the bank statement.
  - We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
  - We traced the actual deposit per the bank statement to the general ledger.

*a) Procedure Results – School secretaries collect cash and are also responsible for making deposits, recording transactions, and reconciling bank statements. We noted numerous exceptions of receipts lacking adequate supporting documentation and collections being held and not deposited timely.*

***Non-Payroll Disbursements - General (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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8. We obtained a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).
9. For each location selected under #8 above, we obtained a listing of those employees involved with non-payroll purchasing and payment functions and the written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
  - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - At least two employees are involved in processing and approving payments to vendors.
  - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.
10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
  - We observed that the disbursement matched the related original invoice/billing statement.



- We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
- a) *Procedure Results – We noted numerous exceptions of expenditures with no evidence of management approval and/or inadequate supporting documentation.*

#### ***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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11. We obtained from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.
12. Using the listing prepared by management, we randomly selected the required amount of cards (up to five) that were used during the fiscal period. We randomly selected one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), and obtained supporting documentation, and:
  - We observed that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.
  - We observed that finance charges and late fees were not assessed on the selected statements.
13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, we randomly selected the required amount transactions (up to ten) from each statement, and obtained supporting documentation for the transactions. For each transaction, we observed that it is supported by (1) an original itemized receipt that identified precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals.
- a) *Procedure Results - Not required due to no exceptions in this area in the prior year.*

#### ***Travel and Expense Reimbursement***

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14. We obtained from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. We randomly selected five reimbursements, and obtained the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the five reimbursements selected:
  - If reimbursed using a per diem, we agreed the reimbursement rate to those rates established by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - If reimbursed using actual costs, we observed that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - We observed that each reimbursement was supported by documentation of the business/public purpose and other documentation required by written policy.

- We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*a) Procedure Results - Not required due to no exceptions in this area in the prior year.*

### ***Contracts***

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15. We obtained from management a listing of all agreements/contracts for professional services, materials, and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. We obtained management's representation that the listing is complete. We randomly selected the required amount of contracts (up to five) from the listing, excluding the practitioner's contract, and:

- We observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- We observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- If the contract was amended (e.g. change order), we observed that the original contract terms provided for such an amendment.
- We randomly selected one payment from the fiscal period for each of the selected contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

*a) Procedure Results - Not required due to no exceptions in this area in the prior year.*

### ***Payroll and Personnel***

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16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected five employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.

17. We randomly selected one pay period during the fiscal period. For the five employees/officials selected under #16 above, we obtained attendance and leave documentation for the pay period, and:

- a) We observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
- b) We observed that supervisors approved the attendance and leave of the selected employees/officials.
- c) We observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected the two employees/officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations. If applicable, we agreed the hours to the employees/officials' cumulative leave records and the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
19. We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*This section is not applicable. There are no employees.*

### ***Ethics***

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20. Using the five randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, we obtained ethics compliance documentation from management, and:
  - We observed that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - We observed that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

*This section is not applicable. There are no employees.*

### ***Debt Service (excluding nonprofits)***

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21. We obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. We selected all bonds/notes on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
22. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.

*This section is not applicable. There is no debt.*

### ***Other***

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23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. We observed whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*a) Procedure Results - Not required due to no exceptions in this area in the prior year.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Thomas, Cunningham, Broadway & Todtenbier, CPA's*

Thomas, Cunningham, Broadway & Todtenbier, CPA's  
Natchitoches, Louisiana

November 13, 2019

Natchitoches Parish School Board  
Student Activity Funds  
Management's Response to Exceptions to  
Statewide Agreed-Upon Procedures  
For the Year Ended June 30, 2019

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

- Item 1: Management will expand its current policy to implement a specific written policy on disaster recovery and all credit cards and include the functions of how cards are to be controlled, the allowable uses, documentation requirements, required approvers, and monitoring card usage.
- Item 5: Due to limited resources, management considers it not feasible to have enough staff so that the person collecting cash is not responsible for depositing the cash in the bank, recording the transaction, or reconciling the bank account.
- Item 7: Management will institute procedures to aid in enforcing its policy that all collections from each location are deposited timely and collection documentation is retained.
- Item 10: Management will implement procedures to ensure that all purchase request authorizations and invoices are approved, in writing, by management before the purchase or payment is made.