

**NATCHITOCHE PARISH
STUDENT ACTIVITY FUNDS**

**NATCHITOCHE PARISH SCHOOL BOARD
FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 2004

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

Release Date 1-26-05

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

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Natchitoches Parish Student Activity Funds
Natchitoches, Louisiana

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INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS

Natchitoches Parish School Board
Natchitoches, Louisiana 71457

We have audited the general purpose financial statements of the Natchitoches Parish Student Activity Funds, a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2004, as listed in the Table of Contents. These financial statements are the responsibility of the Natchitoches Parish School Board and schools' management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

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

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the fiduciary net assets of the Natchitoches Parish Student Activity Funds, as of June 30, 2004, and the changes in its fiduciary net assets for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

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

November 19, 2004
Natchitoches, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS
(Combined Statements - Overview)

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

**Combined Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	\$207,471	\$278,475	\$485,946	\$416,020
Savings-C/D	27,674	0	27,674	28,399
Accounts Receivable	<u>0</u>	<u>1,114</u>	<u>1,114</u>	<u>0</u>
Total Assets	<u>\$235,145</u>	<u>\$279,589</u>	<u>\$514,734</u>	<u>\$444,419</u>
LIABILITIES:				
Accounts Payable	\$ 1,812	\$ 1,768	\$ 3,580	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	233,333	0	233,333	207,396
Net Assets, Restricted	<u>0</u>	<u>277,821</u>	<u>277,821</u>	<u>237,023</u>
Total Liabilities & Net Assets	<u>\$235,145</u>	<u>\$279,589</u>	<u>\$514,734</u>	<u>\$444,419</u>

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 56,289	\$ 0	\$ 56,289	\$ 42,017
Educational Materials	39,828	0	39,828	34,084
Telephone	781	0	781	3,586
Concession Sales	145,582	0	145,582	202,681
School Pictures	17,934	0	17,934	18,707
Athletics, other	24,783	0	24,783	18,624
Cap & Gown Rentals	0	0	0	1,341
Spirit Shirt Sales	5,428	0	5,428	5,791
Candy Sales	5,920	0	5,920	7,894
Book Fair	3,753	4,085	7,838	9,363
Student Store/Mdse. Sales	6,471	0	6,471	9,030
Yearbook Sales	7,421	0	7,421	5,770
Carnival Income	9,808	0	9,808	0
Field Trips	21,815	2,350	24,165	30,633
Locker Fees	1,533	0	1,533	1,470
Student I.D.	5,739	0	5,739	0
Parking Permits	4,130	0	4,130	2,166
Interest Income	2,871	0	2,871	4,598
School Board Reimb.	22,046	0	22,046	8,279
Grants & Sponsorships	28,252	1,000	29,252	0
AED	0	1,950	1,950	0
AR Club	0	875	875	0
Academic	0	8,512	8,512	0
Athletics	3,360	84,453	87,813	155,527
4-H Club	0	8,926	8,926	10,007
4-H Club (Jr. High & Sr. High)	0	207	207	0
Art	0	2,114	2,114	1,928
Athletic Boosters	0	26,715	26,715	27,249
BETA Club	0	3,655	3,655	3,713
Band	0	27,201	27,201	46,223
Band Boosters	0	15,006	15,006	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Baseball	\$ 0	\$ 28,753	\$ 28,753	\$ 19,580
Basketball	0	4,074	4,074	6,993
Basketball-Girls	0	8,832	8,832	7,136
Basketball Team-Boys	0	23,744	23,744	6,410
Basketball Team-Girls	0	24,121	24,121	20,685
Book Club	0	462	462	0
Biology	0	255	255	150
Chad Hargis Fund	0	1,886	1,886	0
Chieftain	0	0	0	82
Cheerleaders	0	60,644	60,644	60,922
Chiefettes (Pep Squad)	0	14,056	14,056	13,432
Choir	0	484	484	23
Class of 2003	0	0	0	67
Class of 2004	0	0	0	9,273
Class of 2004	0	3,727	3,727	16,839
Class of 2005	0	16,577	16,577	5,128
Class of 2006	0	8,675	8,675	6,423
Class of 2007	0	4,246	4,246	0
Cross Country	0	665	665	0
Cub Scouts	0	3,196	3,196	0
DARE	0	657	657	0
Desktop Publishing	0	7,269	7,269	219
District 5-A	0	667	667	0
Drama	0	2,869	2,869	2,051
Drivers' Ed	0	6,300	6,300	7,385
English Class	0	5,566	5,566	3,274
FBLA	0	23,267	23,267	24,332
FCA	0	5,554	5,554	9,314
FFA	0	27,619	27,619	28,650
FHA	0	3,406	3,406	2,815
Football	0	21,498	21,498	15,095

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
French Club	\$ 0	\$ 8,419	\$ 8,419	\$ 0
Functional Workshop	0	3,819	3,819	3,642
Graphics	0	1,931	1,931	0
GED	0	780	780	200
Gifted & Talented	0	335	335	4,705
Golf	0	8,031	8,031	7,787
Graduation	0	11,052	11,052	19,549
Garden Club	0	1,472	1,472	0
Governor's Program	0	1,469	1,469	562
Honor Roll	0	1,437	1,437	0
International Club	0	2,936	2,936	211
JROTC	0	50,179	50,179	49,695
Key Club	0	7,456	7,456	7,284
LEAP	0	125	125	0
Library	5,311	33,381	38,692	31,120
Maroon Line/Dance Lines	0	20,836	20,836	28,859
Math Club	0	136	136	1,467
Music Club	0	1,113	1,113	1,697
National Honor Society	0	968	968	3,590
Orchestra	0	37,792	37,792	5,365
PAL	0	23,897	23,897	9,209
Peer Helpers/Facilitators	0	390	390	795
Pep Squad	0	4,665	4,665	0
Peer Group-NCHS	0	5,415	5,415	7,735
PTSO/PTO/Parent Assoc.	0	59,157	59,157	79,624
Principals' Assoc.	0	622	622	340
Powerlifting	0	9,802	9,802	7,248
Pre-K	0	3,040	3,040	0
Pro Start	0	1,758	1,758	860
Publications	0	34,826	34,826	43,916
Quiz Bowl	0	15	15	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-03 (Memorandum Only)
Right Start	\$ 0	\$ 793	\$ 793	\$ 175
SADD	0	452	452	1,225
Science	0	2,233	2,233	2,826
Soccer	0	2,039	2,039	10
Softball	0	22,400	22,400	9,578
Spanish Club	0	630	630	155
Special Education	0	759	759	1,611
Speech	0	818	818	150
Student Asst./Supply	0	25,303	25,303	23,430
Student Council/SGO	0	7,856	7,856	16,210
Student Leadership	0	30	30	
Student Trips	0	3,813	3,813	8,025
Swimming	0	498	498	1,262
Team A	0	4,928	4,928	0
Team B	0	1,960	1,960	0
Team D	0	4,022	4,022	0
Tennis	0	4,339	4,339	1,068
Track	0	9,352	9,352	2,835
Tribal Council	0	0	0	362
Teachers' Concessions	0	2,562	2,562	0
Teachers' Courtesy Fund	0	9,397	9,397	14,280
Teacher/Classroom Supplies	0	805	805	120
Textbooks	0	426	426	209
Voices of Chief	0	2,004	2,004	280
Woodworks	0	829	829	30
Weekly Reader	0	51	51	0
YACA	0	7,970	7,970	3,787
Yearbook	0	11,116	11,116	0
Donations/Miscellaneous	<u>163,066</u>	<u>18,052</u>	<u>181,118</u>	<u>171,458</u>
Total Additions	<u>\$582,121</u>	<u>\$978,809</u>	<u>\$1,560,930</u>	<u>\$1,509,701</u>

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 86,505	\$ 0	\$ 86,505	\$ 80,990
Educ. Supplies/Materials	73,805	0	73,805	67,143
Telephone	43,356	0	43,356	56,030
Concession Purchases	70,129	0	70,129	123,192
School Picture Costs	4,642	0	4,642	4,027
Athletics, other	19,174	0	19,174	15,222
Spirit Shirt Costs	6,315	0	6,315	5,368
Candy Purchases	4,209	0	4,209	7,043
Book Fair Costs	2,418	3,116	5,534	8,853
Student Store/Mdse. Costs	4,874	0	4,874	6,270
Parking Stickers	1,473	0	1,473	0
Student ID	3,695	0	3,695	0
Student Handbook	3,776	0	3,776	0
Yearbook Costs	5,910	0	5,910	5,422
Carnival Costs	3,926	0	3,926	0
Field Trips	23,335	1,621	24,956	32,223
Repairs & Maintenance	16,441	0	16,441	13,635
Capital Expenditures	12,861	0	12,861	8,617
Vehicle Expenses	2,085	0	2,085	0
Grants & Sponsorships	0	997	997	0
AED	0	1,950	1,950	0
AR Club	0	843	843	0
Academic	0	6,145	6,145	0
Athletics	0	90,359	90,359	154,058
4-H Club	0	7,778	7,778	7,203
6th Grade	0	167	167	1,271
Art	0	1,622	1,622	2,011
Athletic Boosters	0	24,199	24,199	17,503
BETA Club	0	3,372	3,372	2,223
Band	0	27,160	27,160	54,617

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
Band Boosters	\$ 0	\$ 11,475	\$ 11,475	\$ 0
Baseball	0	29,826	29,826	20,422
Basketball	0	4,408	4,408	6,781
Basketball-Girls	0	1,851	1,851	0
Basketball Team-Boys	0	15,141	15,141	14,061
Basketball Team-Girls	0	28,764	28,764	23,060
Book Club	0	462	462	0
Biology	0	0	0	150
Chieftain	0	191	191	291
Cheerleaders	0	58,794	58,794	50,501
Chiefettes	0	10,880	10,880	10,418
Choir	0	497	497	0
Class of 2001	0	198	198	14,679
Class of 2003	0	0	0	11,564
Class of 2004	0	0	0	5,457
Class of 2004	0	7,054	7,054	4,476
Class of 2005	0	14,640	14,640	286
Class of 2006	0	6,331	6,331	177
Class of 2007	0	2,452	2,452	0
Computer	0	124	124	82
Cub Scouts	0	3,314	3,314	0
DARE	0	657	657	0
Desktop Publishing	0	7,146	7,146	247
District 5-A	0	667	667	0
Drama	0	3,415	3,415	1,407
Drivers' Ed.	0	6,707	6,707	8,092
English Class	0	5,591	5,591	3,195
FBLA	0	23,333	23,333	21,884
FCA	0	5,775	5,775	9,373
FFA	0	29,041	29,041	26,163
FHA	0	3,830	3,830	1,955

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
Football	\$ 0	\$ 25,816	\$ 25,816	\$ 10,711
French Club	0	7,433	7,433	0
Functional Workshop	0	3,547	3,547	3,073
Graphics	0	1,010	1,010	0
GED	0	600	600	160
Gifted & Talented	0	328	328	5,097
Golf	0	9,239	9,239	6,907
Graduation	0	10,621	10,621	12,831
Garden Club	0	1,472	1,472	0
Governor's Program	0	1,372	1,372	5,086
Home Ec.	0	29	29	0
Honor Roll	0	1,596	1,596	0
Industrial Arts	0	0	0	3
International Club	0	3,675	3,675	1,075
JROTC	0	45,937	45,937	41,979
Key Club	0	6,862	6,862	7,934
Library	6,235	27,141	33,376	31,054
Maroon Line/Dance Lines	0	21,929	21,929	16,102
Math Club	0	504	504	130
Music Club	0	728	728	3,320
National Honor Society	0	1,412	1,412	3,388
Orchestra	0	37,555	37,555	5,398
PAL	0	1,903	1,903	10,991
Peer Helpers/Facilitators	0	327	327	7,503
Pep Squad	0	4,458	4,458	0
Peer Group-NCHS	0	4,973	4,973	0
PTSO/PTO/Parent Assoc.	0	79,563	79,563	75,477
Powerlifting	0	9,919	9,919	6,974
Pre-K	0	2,130	2,130	0
Pro Start	0	1,875	1,875	2,394
Principals' Assoc.	0	748	748	85

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Prom	\$ 0	\$ 0	\$ 0	\$ 1
Publications	0	38,117	38,117	44,502
Quiz Bowl	0	222	222	0
Rewards Program	0	0	0	75
Right Start	0	746	746	236
SADD	0	535	535	1,374
Science	0	2,462	2,462	3,574
Soccer	0	1,055	1,055	26
Social Studies	0	375	375	0
Softball	0	20,566	20,566	7,706
Spanish Club	0	612	612	149
Special Education	0	619	619	1,518
Speech	0	1,074	1,074	932
Student Asst./Supply	0	25,165	25,165	25,718
Student Council/SGO	0	8,117	8,117	14,509
Student Leadership	0	142	142	0
Student Trips	0	3,851	3,851	7,356
Swimming	0	575	575	1,732
Tennis	0	4,115	4,115	855
Track	0	9,759	9,759	3,042
Teachers' Concessions	0	4,054	4,054	283
Teachers' Courtesy Fund	0	10,744	10,744	15,317
Teacher/Classroom Supplies	0	995	995	0
Textbooks	0	176	176	360
Voices of Chief	0	2,395	2,395	1,465
Woodworks	0	626	626	0
Yearbook	0	12,776	12,776	11,547
Weekly Reader	0	51	51	0
YACA	0	8,147	8,147	4,363
Tribal Council	0	0	0	515
Team A	0	4,866	4,866	3,434

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Team B	\$ 0	\$ 2,039	\$ 2,039	\$ 0
Team D	0	4,017	4,017	3,434
Miscellaneous	<u>155,138</u>	<u>8,305</u>	<u>163,443</u>	<u>169,634</u>
Total Deductions	<u>\$550,302</u>	<u>\$943,893</u>	<u>\$1,494,195</u>	<u>\$1,495,888</u>
Increase (Decrease) in Net Assets	\$ 31,819	\$ 34,916	\$ 66,735	\$ 13,813
Other Financing Sources (Uses):				
Transfers In	153	17,996	18,149	27,203
Transfers Out	<u>6,035</u>	<u>12,114</u>	<u>18,149</u>	<u>27,203</u>
Increase (Decrease) in Net Assets	\$ 25,937	\$ 40,798	\$ 66,735	\$ 13,813
Net Assets at Beginning of Year	<u>207,396</u>	<u>237,023</u>	<u>444,419</u>	<u>430,606</u>
Net Assets at End of Year	<u>\$233,333</u>	<u>\$277,821</u>	<u>\$ 511,154</u>	<u>\$ 444,419</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2004

INTRODUCTION

As provided by Louisiana Revised Statute 17:414 and resolutions of the Natchitoches Parish School Board, the Natchitoches Parish Student Activity Funds (the "Student Activity Funds") are maintained under the direction of the school principals and the school board for the management of any money which accrues to benefit the schools. 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 are not included.

The Natchitoches Parish School Board is the governing body for fifteen (15) 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 Sr. & Jr. High School	7 - 12
Natchitoches Junior High	7 - 8
Northwestern Middle Lab	6 - 8
Cloutierville Elementary/Jr. High	Pre-K - 8
Marthaville Elementary/Jr. High	Pre-K - 8
Provencal Elementary/Jr. High	Pre-K - 8
East Natchitoches Elementary	4 - 6
North Natchitoches Elementary	Pre-K - 6
Parks Elementary	Pre-K - 6
Fairview Alpha Elementary	Pre-K - 6
Goldonna Elementary	Pre-K - 6
Northwestern Elementary	K - 5
Weaver Elementary	Pre-K - 3
Natchitoches Education Center	

NATCHITOCHEs PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

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

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

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

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2004

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

C. FUND ACCOUNTING

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

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

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

1. General Accounts - the general operating fund of the Student Activity Funds and accounts 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording additions and deductions:

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2004

Revenues (additions) are recognized when susceptible to accrual (i.e., when they become measurable and available as net current assets). "Measurable" means that amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. 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 any other financing sources such as debt proceeds.

E. BUDGETS

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

F. ENCUMBRANCES

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

G. CASH & CASH EQUIVALENTS

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

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

At June 30, 2004, the Student Activity Funds had cash and cash equivalents with a carrying balance of \$513,620 and a bank balance of \$523,267 that was held in checking accounts at local banks. These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. The Student Activity Funds entire cash balance was totally insured by FDIC insurance throughout the year.

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2004

The School Activity Fund's cash is categorized below to give an indication of the level of risk assumed by the Student Activity Funds at June 30, 2004. Category 1 includes cash held by the Student Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 would include cash held by a trustee or other third party not in the School Activity Fund's name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Checking Account	\$485,946	\$0	\$0
Savings Account	<u>27,674</u>	<u>0</u>	<u>0</u>
Total	<u>\$513,620</u>	<u>\$0</u>	<u>\$0</u>

H. FIXED ASSETS

Fixed assets are recorded as deductions at the time purchased or constructed. The Student Activity Funds had no fixed assets as of the end of the year.

I. COMPENSATED ABSENCES

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

J. NET ASSETS

Reserves - Reserves represent those portions of net assets not appropriable for expenditure or legally segregated for a specific use.

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

K. TOTAL COLUMNS ON SCHEDULES

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

NATCHITOCHE PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2004

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 Student Activity Funds as of June 30, 2004.

NOTE 3 - PENDING LITIGATION

There were no civil suits seeking damages against the Student Activity Funds outstanding at June 30, 2004.

NOTE 4 - RELATED PARTY TRANSACTIONS

The Student Activity Funds had no related party transactions for the year ended June 30, 2004.

NOTE 5 - COMPENSATION PAID TO BOARD MEMBERS

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

NOTE 6 - LONG-TERM DEBT

The Student Activity Funds had no long-term debt at June 30, 2004.

SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF CHANGES IN RESTRICTED ACCOUNT DEPOSIT BALANCES

**Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Book Fair	\$ 125	\$ 4,085	\$ 3,116	\$ 144	\$ 1,238
Field Trips	0	2,350	1,621	0	729
AED	0	1,950	1,950	0	0
AR Club	0	875	843	0	32
Academic	0	8,512	6,145	0	2,367
Athletics	25,547	84,453	90,359	(3,975)	15,666
4-H Club	5,308	8,926	7,778	0	6,456
6th Grade	0	207	167	0	40
Art	369	2,114	1,622	0	861
Athletic Boosters	2,844	26,715	24,199	0	5,360
BETA Club	3,454	3,655	3,372	0	3,737
Band	1,072	27,201	27,160	0	1,113
Band Boosters	4,378	15,006	11,475	0	7,909
Baseball	230	28,753	29,826	1,409	566
Basketball	868	4,074	4,408	0	534
Basketball-Girls	593	8,832	8,714	20	731
Basketball Team-Boys	0	23,744	15,141	(1,496)	7,107
Basketball Team-Girls	1,345	24,121	21,901	35	3,600
Book Club	0	462	462	0	0
Biology	62	255	0	0	317
Chad Hargis Fund	0	1,886	0	0	1,886
Chieftain	230	0	191	0	39
Cheerleaders	16,233	60,644	58,794	(20)	18,063
Chiefettes (Pep Squad)	7,260	14,056	10,880	0	10,436
Choir	52	484	497	0	39
Class of 1999	148	0	0	0	148
Class of 2000	24	0	0	0	24
Class of 2001	415	0	198	0	217
Class of 2004	3,329	3,727	7,054	0	2
Class of 2005	1,573	16,577	14,640	0	3,510
Class of 2006	2,185	8,675	6,331	0	4,529
Class of 2007	0	4,246	2,452	0	1,794
Computer	405	0	124	0	281

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004
(Continued)

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Cross Country	\$ 0	\$ 665	\$ 0	\$ (665)	\$ 0
Cub Scouts	999	3,196	3,314	0	881
DARE	0	657	657	0	0
Desktop Publishing	371	7,269	7,146	0	494
District 5-A	0	667	667	0	0
Drama	2,578	2,869	3,415	32	2,064
Drivers' Ed.	1,807	6,300	6,707	0	1,400
English Class	79	5,566	5,591	0	54
FBLA	2,848	23,267	23,333	0	2,782
FCA	2,531	5,554	5,775	184	2,494
FFA	3,064	27,619	29,041	0	1,642
FHA	2,150	3,406	3,830	0	1,726
Food Service	124	0	0	0	124
Football	0	2,032	7,824	5,792	0
Football Club	1,188	19,466	17,992	0	2,662
French Club	0	8,419	7,433	0	986
Functional Workshop	958	3,819	3,547	0	1,230
Graphics	0	1,931	1,010	0	921
GED	40	780	600	0	220
Gifted & Talented	347	335	328	(32)	322
Golf	0	8,031	9,239	1,208	0
Graduation	7,489	11,052	10,621	(2)	7,918
Garden Club	0	1,472	1,472	0	0
Governor's Program	512	1,469	1,372	0	609
Grants & Sponsorships	521	1,000	997	0	524
Home Ec.	29	0	29	0	0
Honor Roll	0	1,437	1,596	159	0
International Club	2,240	2,936	3,675	0	1,501
JROTC	21,066	50,179	45,937	0	25,308
Key Club	62	7,456	6,862	0	656
LEAP	0	125	0	0	125
Library	8,751	33,381	27,141	577	15,568

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004
(Continued)

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Lum Con	\$ 896	\$ 0	\$ 0	\$ 0	\$ 896
Maroon Line/Dance Lines	5,455	20,836	21,929	0	4,362
Math Club	818	136	504	0	450
Music Club	0	1,113	728	0	385
National Honor Society	671	968	1,412	0	227
Orchestra	3,771	37,792	37,555	0	4,008
PAL	1,891	0	1,891	0	0
Peer Helpers/Facilitators	2,124	390	339	0	2,175
Pep Squad	163	4,665	4,458	0	370
Peer Group-NCHS	565	5,415	4,973	0	1,007
PTSO/PTO/Parent Assoc.	34,255	83,054	79,563	264	38,010
Playground Equipment	200	0	0	0	200
Powerlifting	70	9,802	9,919	1,098	1,051
Principal's Assoc.	450	622	748	0	324
Pre-K	0	3,040	2,130	0	910
Pro Start	799	1,758	1,875	0	682
Publications	5,936	34,826	38,117	0	2,645
Quiz Bowl	464	15	222	0	257
Rewards Program	3	0	0	0	3
Right Start	419	793	746	0	466
SADD	534	452	535	0	451
Science	2,800	2,233	2,462	0	2,571
Soccer	0	2,039	1,055	(984)	0
Social Studies	58	0	0	0	58
Softball	1,144	22,400	20,566	(2,682)	296
Spanish Club	6	630	612	0	24
Special Education	306	759	619	0	446
Speech	600	818	1,074	0	344
Student Assistance/Supply	2,701	25,303	25,165	951	3,790
Student Council/SGO	9,958	7,856	8,492	0	9,322
Student Leadership	822	30	142	0	710
Student Trips	709	3,813	3,851	0	671

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
Student Activity Funds
Natchitoches, Louisiana
Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004
(Continued)

Restricted Activity	Balance 6-30-03	Additions	Deductions	Transfers In/(Out)	Balance 6-30-04
Swimming	\$ 0	\$ 498	\$ 575	\$ 77	\$ 0
Tennis	0	4,339	4,115	(224)	0
Track	84	9,352	9,759	407	84
Teachers' Concessions	1,579	2,562	4,054	0	87
Teachers' Courtesy Fund	4,340	9,397	10,744	486	3,479
Teacher/Classroom Supplies	0	805	995	383	193
Textbooks	819	426	176	0	1,069
Voices of Chief	425	2,004	2,395	0	34
Woodworks	280	829	626	0	483
Yearbook	5,244	11,116	12,776	4,078	7,662
Weekly Reader	1,050	51	51	(1,050)	0
YACA	2,016	7,970	8,147	0	1,839
YME	119	0	0	0	119
Tribal Council	137	0	0	(22)	115
Team A	0	4,928	4,866	496	558
Team B	0	1,960	2,039	79	0
Team D	735	4,022	4,017	(736)	4
Miscellaneous	<u>3,804</u>	<u>18,052</u>	<u>8,305</u>	<u>(109)</u>	<u>13,442</u>
Total	<u>\$237,023</u>	<u>\$978,809</u>	<u>\$943,893</u>	<u>\$ 5,882</u>	<u>\$277,821</u>

The accompanying notes are an integral part of this statement.

INDIVIDUAL SCHOOL INFORMATION

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	\$47,368	\$ 99,537	\$146,905	\$128,237
Savings-C/D	27,674	0	27,674	28,399
Accounts Receivable	<u>0</u>	<u>1,114</u>	<u>1,114</u>	<u>0</u>
Total Assets	<u>\$75,042</u>	<u>\$100,651</u>	<u>\$175,693</u>	<u>\$156,636</u>
LIABILITIES:				
Accounts Payable	\$ 1,812	\$ 1,768	\$ 3,580	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	73,230	0	73,230	57,680
Net Assets, Restricted	<u>0</u>	<u>98,883</u>	<u>98,883</u>	<u>98,956</u>
Total Liabilities & Net Assets	<u>\$75,042</u>	<u>\$100,651</u>	<u>\$175,693</u>	<u>\$156,636</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
ADDITIONS:				
Office Receipts	\$ 377	\$ 0	\$ 377	\$ 19
Educational Materials	3,199	0	3,199	0
Telephone	146	0	146	202
Concession Sales	28,265	0	28,265	58,115
Student Store/Mdse. Sales	728	0	728	0
Student I.D.	5,273	0	5,273	0
Parking Permits	3,775	0	3,775	1,768
Interest Income	1,443	0	1,443	1,992
School Board Reimb.	13,118	0	13,118	0
Grants & Sponsorships	28,252	0	28,252	0
Academic	0	8,512	8,512	0
Athletics	0	64,211	64,211	97,132
4-H Club	0	90	90	110
Art	0	2,114	2,114	1,928
Athletic Boosters	0	22,670	22,670	25,156
BETA Club	0	241	241	540
Band	0	8,277	8,277	36,971
Band Boosters	0	15,006	15,006	0
Baseball	0	19,220	19,220	17,064
Basketball Team-Boys	0	8,443	8,443	3,925
Basketball Team-Girls	0	6,887	6,887	11,223
Biology	0	255	255	150
Chad Hargis Fund	0	1,886	1,886	0
Chieftain	0	0	0	82
Cheerleaders	0	17,333	17,333	18,569
Chiefettes	0	14,056	14,056	13,432
Choir	0	484	484	23
Class of 2004	0	0	0	8,987
Class of 2004	0	3,499	3,499	15,189
Class of 2005	0	15,026	15,026	5,128
Class of 2006	0	8,675	8,675	6,423

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Class of 2007	\$ 0	\$ 4,246	\$ 4,246	\$ 0
Cross Country	0	665	665	0
Desktop Publishing	0	7,269	7,269	219
District 5-A	0	667	667	0
Drama	0	825	825	1,102
FBLA	0	23,267	23,267	24,332
FCA	0	480	480	638
FFA	0	20,225	20,225	20,047
FHA	0	1,172	1,172	0
Football	0	2,032	2,032	7,518
French Club	0	8,419	8,419	0
Functional Workshop	0	3,819	3,819	3,642
Golf	0	8,031	8,031	7,787
Graduation	0	10,427	10,427	18,123
Governor's Program	0	1,069	1,069	85
International Club	0	2,936	2,936	211
JROTC	0	29,354	29,354	25,988
Key Club	0	7,456	7,456	7,284
Library	0	434	434	246
Maroon Line/Dance Lines	0	16,310	16,310	23,439
National Honor Society	0	968	968	1,356
Orchestra	0	37,353	37,353	4,915
Peer Group-NCHS	0	5,415	5,415	7,735
PTSO/PTO/Parent Assoc.	0	983	983	205
Powerlifting	0	8,802	8,802	5,768
Pro Start	0	1,758	1,758	860
Publications	0	34,826	34,826	43,916
Quiz Bowl	0	15	15	15
Right Start	0	22	22	0
SADD	0	452	452	1,225
Science	0	2,233	2,233	2,529

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Soccer	\$ 0	\$ 2,039	\$ 2,039	\$ 10
Softball	0	15,885	15,885	5,738
Speech	0	818	818	150
Student Council/SGO	0	4,732	4,732	6,652
Student Leadership	0	30	30	0
Swimming	0	498	498	1,262
Tennis	0	4,339	4,339	1,068
Track	0	9,352	9,352	2,785
Teachers' Concessions	0	2,562	2,562	0
Teachers' Courtesy Fund	0	1,095	1,095	2,652
Voices of Chief	0	2,004	2,004	280
Woodworks	0	25	25	30
YACA	0	6,987	6,987	2,500
Donations/Miscellaneous	<u>19,938</u>	<u>0</u>	<u>19,938</u>	<u>50,948</u>
Total Additions	<u>\$104,514</u>	<u>\$509,181</u>	<u>\$613,695</u>	<u>\$607,993</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 6,358	\$ 0	\$ 6,358	\$ 5,838
Educ. Supplies/Materials	21,718	0	21,718	9,567
Telephone	2,572	0	2,572	3,424
Concession Purchases	1,372	0	1,372	29,279
Student/Store Mdse. Costs	166	0	166	0
Parking Stickers	1,233	0	1,233	0
Student I.D.	3,695	0	3,695	0
Student Handbook	3,776	0	3,776	0
Field Trips	1,893	0	1,893	0
Repairs & Maintenance	2,179	0	2,179	2,078
Capital Expenditures	12,861	0	12,861	8,617
Vehicle Expenses	2,057	0	2,057	0
Academic	0	6,145	6,145	0
Athletics	0	66,307	66,307	96,743
4-H Club	0	59	59	157
Art	0	1,622	1,622	2,011
Athletic Boosters	0	22,128	22,128	16,612
BETA Club	0	174	174	104
Band	0	7,969	7,969	36,164
Band Boosters	0	11,475	11,475	0
Baseball	0	20,629	20,629	17,882
Basketball Team-Boys	0	6,947	6,947	3,118
Basketball Team-Girls	0	6,922	6,922	12,878
Biology	0	0	0	150
Chieftain	0	191	191	291
Cheerleaders	0	10,595	10,595	12,791
Chiefettes (Pep Squad)	0	10,880	10,880	10,418
Choir	0	497	497	0
Class of 2004	0	0	0	11,055
Class of 2004	0	6,660	6,660	13,196

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Class of 2005	\$ 0	\$ 13,361	\$ 13,361	\$ 5,457
Class of 2006	0	6,331	6,331	4,476
Class of 2007	0	2,452	2,452	2,452
Desktop Publishing	0	7,146	7,146	247
District 5-A	0	667	667	0
Drama	0	1,135	1,135	787
FBLA	0	23,333	23,333	21,884
FCA	0	427	427	1,091
FFA	0	20,864	20,864	18,446
FHA	0	1,291	1,291	0
Football	0	7,824	7,824	3,050
French Club	0	7,433	7,433	0
Functional Workshop	0	3,547	3,547	3,073
Golf	0	9,239	9,239	6,907
Graduation	0	10,565	10,565	10,983
Governor's Program	0	1,028	1,028	200
International Club	0	3,675	3,675	1,075
JROTC	0	27,553	27,553	24,124
Key Club	0	6,862	6,862	7,934
Library	0	262	262	212
Maroon Line/Dance Lines	0	17,793	17,793	21,192
Math Club	0	200	200	0
National Honor Society	0	1,399	1,399	1,233
Orchestra	0	37,138	37,138	4,755
Peer Helpers/Facilitators	0	0	0	6,919
Peer Group-NCHS	0	4,973	4,973	0
PTSO/PTO/Parent Assoc.	0	1,067	1,067	104
Powerlifting	0	9,900	9,900	5,187
Pro Start	0	1,875	1,875	2,394
Publications	0	38,117	38,117	44,478
Quiz Bowl	0	222	222	351

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
Right Start	\$ 0	\$ 116	\$ 116	\$ 198
SADD	0	535	535	1,374
Science	0	2,437	2,437	3,261
Soccer	0	1,055	1,055	26
Softball	0	13,203	13,203	4,882
Speech	0	1,074	1,074	932
Student Council/SGO	0	4,571	4,571	5,223
Student Leadership	0	142	142	
Swimming	0	575	575	1,732
Tennis	0	4,115	4,115	855
Track	0	9,759	9,759	3,042
Teachers' Concessions	0	4,054	4,054	275
Teachers' Courtesy Fund	0	1,199	1,199	2,982
Voices of Chief	0	2,395	2,395	1,465
YACA	0	7,145	7,145	3,266
Miscellaneous	<u>29,084</u>	<u>0</u>	<u>29,084</u>	<u>56,853</u>
Total Deductions	<u>\$ 88,964</u>	<u>\$509,254</u>	<u>\$598,218</u>	<u>\$575,298</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 15,550	\$ (73)	\$ 15,477	\$ 32,695
Other Financing Sources (uses):				
Transfers In	0	10,026	10,026	21,425
Transfers Out	<u>0</u>	<u>10,026</u>	<u>10,026</u>	<u>21,425</u>
Increase (Decrease) in Net Assets	\$ 15,550	\$ (73)	\$ 15,477	\$ 32,695
Net Assets at Beginning of Year	<u>57,680</u>	<u>98,956</u>	<u>156,636</u>	<u>123,941</u>
Net Assets at End of Year	<u>\$ 73,230</u>	<u>\$ 98,883</u>	<u>\$172,113</u>	<u>\$156,636</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Academic	\$ 0	\$ 8,512	\$ 6,145	\$ 0	\$ 2,367
Athletics	18,275	64,211	66,307	(3,975)	12,204
4-H Club	206	90	59	0	237
Art	369	2,114	1,622	0	861
Athletic Boosters	1,007	22,670	22,128	0	1,549
BETA Club	555	241	174	0	622
Band	464	8,277	7,969	0	772
Band Boosters	4,378	15,006	11,475	0	7,909
Baseball	0	19,220	20,629	1,409	0
Basketball Team-Boys	0	8,443	6,947	(1,496)	0
Basketball Team-Girls	0	6,887	6,922	35	0
Biology	62	255	0	0	317
Chad Hargis Fund	0	1,886	0	0	1,886
Chieftain	230	0	191	0	39
Cheerleaders	10,025	17,333	20,595	0	6,763
Chiefettes	7,260	14,056	10,880	0	10,436
Choir	52	484	497	0	39
Class of 2004	3,162	3,499	6,660	0	1
Class of 2005	1,573	15,026	13,361	0	3,238
Class of 2006	2,185	8,675	6,331	0	4,529
Class of 2007	0	4,246	2,452	0	1,794
Cross Country	0	665	0	(665)	0
Desktop Publishing	371	7,269	7,146	0	494
District 5-A	0	667	667	0	1,108
Drama	1,418	825	1,135	0	2,465
FBLA	2,531	23,267	23,333	0	120
FCA	67	480	427	0	1,165
FFA	1,804	20,225	20,864	0	21
FHA	140	1,172	1,291	0	0
Football	0	2,032	7,824	5,792	986
French Club	0	8,419	7,433	0	1,230
Functional Workshop	958	3,819	3,547	0	0

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHE'S CENTRAL HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHE'S, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Golf	\$ 0	\$ 8,031	\$ 9,239	\$ 1,208	\$ 0
Graduation	7,290	10,427	10,565	0	7,152
Governor's Program	110	1,069	1,028	0	151
International Club	2,240	2,936	3,675	0	1,501
JROTC	2,493	29,354	27,553	0	4,294
Key Club	47	7,456	6,862	0	641
Library	128	434	262	0	300
Maroon Line/Dance Lines	3,256	16,310	17,793	0	1,773
Math Club	200	0	200	0	0
National Honor Society	510	968	1,399	0	79
Orchestra	3,332	37,353	37,138	0	3,547
Peer Group-NCHS	565	5,415	4,973	0	1,007
PTSO/PTO/Parent Assoc.	161	983	1,067	0	77
Powerlifting	0	8,802	9,900	1,098	0
Pro Start	799	1,758	1,875	0	682
Publications	5,936	34,826	38,117	0	2,645
Quiz Bowl	422	15	222	0	215
Right Start	187	22	116	0	93
SADD	327	452	535	0	244
Science	2,104	2,233	2,437	0	1,900
Soccer	0	2,039	1,055	(984)	0
Softball	0	15,885	13,203	(2,682)	0
Speech	600	818	1,074	0	344
Student Council/SGO	6,179	4,732	4,571	0	6,340
Student Leadership	822	30	142	0	710
Swimming	0	498	575	77	0
Tennis	0	4,339	4,115	(224)	0
Track	0	9,352	9,759	407	0
Teachers' Concessions	1,579	2,562	4,054	0	87
Teachers' Courtesy Fund	879	1,095	1,199	0	775
Voices of Chief	425	2,004	2,395	0	34

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004
(Continued)**

Restricted <u>Activity</u>	Balance <u>6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-04</u>
Woodworks	\$ 280	\$ 25	\$ 0	\$ 0	\$ 305
YACA	<u>993</u>	<u>6,987</u>	<u>7,145</u>	<u>0</u>	<u>835</u>
Total	<u>\$98,956</u>	<u>\$509,181</u>	<u>\$509,254</u>	<u>\$ 0</u>	<u>\$98,883</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$7,200</u>	<u>\$62,797</u>	<u>\$69,997</u>	<u>\$60,878</u>
LIABILITIES:				
Accounts Payable	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
NET ASSETS:				
Net Assets, Unrestricted	\$7,200	\$ 0	\$ 7,200	\$ 6,584
Net Assets, Restricted	<u>0</u>	<u>62,797</u>	<u>62,797</u>	<u>54,294</u>
Total Liabilities & Net Assets	<u>\$7,200</u>	<u>\$62,797</u>	<u>\$69,997</u>	<u>\$60,878</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 6,208	\$ 0	\$ 6,208	\$ 0
Educational Materials	4,045	0	4,045	1,354
Telephone	35	0	35	0
Concession Sales	30,806	0	30,806	38,257
Athletics, other	0	0	0	3,133
Student Store/Mdse.Sales	907	0	907	0
Locker Fees	1,533	0	1,533	1,470
Parking Permits	355	0	355	398
Interest Income	462	0	462	921
Athletics	3,360	10,458	13,818	46,618
4-H Club	0	746	746	868
BETA Club	0	3,414	3,414	2,957
Band	0	3,425	3,425	1,155
Baseball	0	9,533	9,533	2,516
Basketball	0	4,074	4,074	6,993
Basketball-Girls	0	1,988	1,988	0
Basketball Team-Boys	0	15,301	15,301	2,485
Basketball Team-Girls	0	17,234	17,234	9,462
Cheerleaders	0	8,888	8,888	3,382
Class of 2003	0	0	0	67
Class of 2004	0	0	0	286
Class of 2004	0	228	228	1,650
Class of 2005	0	1,551	1,551	0
Drivers' Ed.	0	6,300	6,300	7,385
FCA	0	2,218	2,218	4,297
FFA	0	7,394	7,394	8,603
FHA	0	2,234	2,234	2,815
Football	0	19,466	19,466	7,577
Graphics	0	1,931	1,931	0
Garden Club	0	1,472	1,472	0
Governor's Program	0	400	400	477

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
JROTC	\$ 0	\$ 20,825	\$ 20,825	\$ 23,707
LEAP	0	125	125	0
Library	0	502	502	0
Dance Line	0	4,526	4,526	5,420
PTSO/PTO/Parent Assoc.	0	175	175	1,637
Powerlifting	0	1,000	1,000	1,480
Quiz Bowl	0	0	0	27
Right Start	0	771	771	175
Science	0	0	0	297
Softball	0	6,515	6,515	3,840
Spanish Club	0	630	630	155
Student Council/SGO	0	796	796	7,053
Track	0	0	0	50
Teachers' Courtesy Fund	0	2,624	2,624	1,976
Woodworks	0	804	804	0
Yearbook	0	3,970	3,970	4,318
YACA	0	983	983	1,287
Donations/Miscellaneous	<u>3,639</u>	<u>0</u>	<u>3,639</u>	<u>7,685</u>
Total Additions	<u>\$51,350</u>	<u>\$162,501</u>	<u>\$213,851</u>	<u>\$214,233</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
DEDUCTIONS:				
Office Expenses	\$ 9,066	\$ 0	\$ 9,066	\$ 4,390
Educ. Supplies/Materials	4,038	0	4,038	93
Telephone	7,090	0	7,090	7,065
Concession Purchases	21,364	0	21,364	25,566
Student Store/Mdse. Costs	260	0	260	0
Parking Stickers	240	0	240	0
Repairs & Maintenance	4,743	0	4,743	4,652
Athletics	0	15,642	15,642	45,784
4-H Club	0	627	627	700
BETA Club	0	3,198	3,198	2,015
Band	0	3,405	3,405	1,793
Baseball	0	9,197	9,197	2,540
Basketball	0	4,408	4,408	6,781
Basketball-Girls	0	1,851	1,851	0
Basketball Team-Boys	0	8,194	8,194	3,176
Basketball Team-Girls	0	14,979	14,979	10,082
Cheerleaders	0	5,783	5,783	3,401
Class of 2001	0	198	198	286
Class of 2003	0	0	0	177
Class of 2004	0	0	0	509
Class of 2004	0	394	394	1,483
Class of 2005	0	1,279	1,279	0
Drivers' Ed	0	6,707	6,707	8,092
FCA	0	2,698	2,698	3,882
FFA	0	8,177	8,177	7,717
FHA	0	2,539	2,539	1,955
Football	0	17,992	17,992	7,661
Graphics	0	1,010	1,010	0
Garden Club	0	1,472	1,472	0
Governor's Program	0	344	344	4,886

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-03 (Memorandum <u>Only</u>)
JROTC-School Board	\$ 0	\$ 18,384	\$ 18,384	\$ 17,855
Library	0	502	502	0
Dance Line	0	4,136	4,136	4,910
PTSO/PTO/Parent Assoc.	0	1,252	1,252	753
Powerlifting	0	19	19	1,787
Right Start	0	630	630	38
Science	0	0	0	313
Softball	0	7,363	7,363	2,824
Spanish Club	0	612	612	149
Student Council/SGO	0	764	764	7,102
Teachers' Courtesy Fund	0	3,387	3,387	2,572
Woodworks	0	626	626	0
Yearbook	0	5,227	5,227	2,844
YACA	0	1,002	1,002	1,017
Miscellaneous	<u>3,933</u>	<u>0</u>	<u>3,933</u>	<u>11,617</u>
Total Deductions	<u>\$50,734</u>	<u>\$153,998</u>	<u>\$204,732</u>	<u>\$208,467</u>
Increase (Decrease) in Net Assets	\$ 616	\$ 8,503	\$ 9,119	\$ 5,766
Net Assets at Beginning of Year	<u>6,584</u>	<u>54,294</u>	<u>60,878</u>	<u>55,112</u>
Net Assets at End of Year	<u>\$ 7,200</u>	<u>\$ 62,797</u>	<u>\$69,997</u>	<u>\$ 60,878</u>

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Athletics	\$ 5,925	\$ 10,458	\$ 15,642	\$0	\$ 741
4-H Club	1,029	746	627	0	1,148
Athletic Boosters	27	0	0	0	27
BETA Club	1,448	3,414	3,198	0	1,664
Band	29	3,425	3,405	0	49
Baseball	230	9,533	9,197	0	566
Basketball	868	4,074	4,408	0	534
Basketball-Girls	0	1,988	1,851	0	137
Basketball Team-Boys	0	15,301	8,194	0	7,107
Basketball Team-Girls	1,345	17,234	14,979	0	3,600
Cheerleaders	756	8,888	5,783	0	3,861
Class of 1999	148	0	0	0	148
Class of 2000	24	0	0	0	24
Class of 2001	415	0	198	0	217
Class of 2004	167	228	394	0	1
Class of 2005	0	1,551	1,279	0	272
Drivers' Ed.	1,807	6,300	6,707	0	1,400
FBLA	317	0	0	0	317
FCA	1,308	2,218	2,698	0	828
FFA	1,260	7,394	8,177	0	477
FHA	2,010	2,234	2,539	0	1,705
Food Service	124	0	0	0	124
Football Club	1,188	19,466	17,992	0	2,662
Graphics	0	1,931	1,010	0	921
Garden Club	0	1,472	1,472	0	0
Governor's Program	402	400	344	0	458
JROTC	18,573	20,825	18,384	0	21,014
Key Club	15	0	0	0	15
LEAP	0	125	0	0	125
Library	0	502	502	0	0
Lum Con	896	0	0	0	896
Dance Line	2,199	4,526	4,136	0	2,589

Continued next page.

The accompanying notes are an integral part of this statement.

**LAKEVIEW SR. AND JR. HIGH
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Math Club	\$ 25	\$ 0	\$ 0	\$0	\$ 25
Peer Helpers/Facilitators	204	0	0	0	204
Pep Squad	163	0	0	0	163
PTSO/PTO/Parent Assoc.	1,417	175	1,252	0	340
Powerlifting	70	1,000	19	0	1,051
Right Start	232	771	630	0	373
Science	485	0	0	0	485
Social Studies	58	0	0	0	58
Softball	1,144	6,515	7,363	0	296
Spanish Club	6	630	612	0	24
Student Council/SGO	36	796	764	0	68
Track	84	0	0	0	84
Teachers' Courtsey Fund	2,072	2,624	3,387	0	1,309
Woodworks	0	804	626	0	375
Yearbook	4,557	3,970	5,227	0	3,300
YACA	1,023	983	1,002	0	1,004
Miscellaneous	<u>208</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>208</u>
Total	<u>\$54,294</u>	<u>\$162,501</u>	<u>\$153,998</u>	<u>\$0</u>	<u>\$62,797</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>6,746</u>	\$ <u>8,160</u>	\$ <u>14,906</u>	\$ <u>10,325</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	6,746	0	6,746	3,905
Net Assets, Restricted	<u>0</u>	<u>8,160</u>	<u>8,160</u>	<u>6,420</u>
Total Liabilities & Net Assets	\$ <u>6,746</u>	\$ <u>8,160</u>	\$ <u>14,906</u>	\$ <u>10,325</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 102
Educational Materials	2,821	0	2,821	2,595
Concession Sales	10,711	0	10,711	13,016
School Pictures	1,234	0	1,234	767
Athletics, other	10,187	0	10,187	4,556
Student Store/Mdse. Sales	717	0	717	0
Student I.D.	466	0	466	0
4-H Club	0	70	70	84
Athletic Boosters	0	4,045	4,045	2,093
Band	0	15,499	15,499	8,097
Basketball-Girls	0	6,844	6,844	7,136
Cheerleaders	0	8,789	8,789	3,465
English Class	0	5,566	5,566	3,274
Honor Roll	0	1,437	1,437	0
Library	0	1,236	1,236	1,286
PTSO/PTO/Parent Assoc.	0	0	0	310
Teachers' Courtesy Fund	0	1,646	1,646	2,033
Tribal Council	0	0	0	362
Team A	0	4,928	4,928	0
Team B	0	1,960	1,960	0
Team D	0	4,022	4,022	4,017
Donations/Miscellaneous	<u>12,042</u>	<u>0</u>	<u>12,042</u>	<u>2,821</u>
Total Additions	<u>\$38,178</u>	<u>\$56,042</u>	<u>\$94,220</u>	<u>\$56,014</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 1,319
Educ. Supplies/Materials	3,016	0	3,016	2,696
Telephone	5,436	0	5,436	5,414
Concession Purchases	5,803	0	5,803	6,821
Athletics, other	5,805	0	5,805	3,932
Student Store/Mdse. Costs	640	0	640	0
4-H Club	0	30	30	33
Athletic Boosters	0	2,071	2,071	891
Band	0	15,786	15,786	15,434
Basketball-Girls	0	6,863	6,863	7,767
Cheerleaders	0	8,038	8,038	3,386
English Class	0	5,591	5,591	3,195
Home Ec.	0	29	29	0
Honor Roll	0	1,596	1,596	0
Industrial Arts	0	0	0	3
Library	0	1,143	1,143	1,198
National Honor Society	0	0	0	82
Rewards Program	0	0	0	75
Science	0	25	25	0
Teachers' Courtesy Fund	0	2,199	2,199	1,517
Tribal Council	0	0	0	515
Team A	0	4,866	4,866	0
Team B	0	2,039	2,039	0
Team D	0	4,017	4,017	3,434
Miscellaneous	<u>14,646</u>	<u>0</u>	<u>14,646</u>	<u>5,264</u>
Total Deductions	<u>\$35,346</u>	<u>\$54,293</u>	<u>\$89,639</u>	<u>\$62,967</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 2,832	\$ 1,749	\$ 4,581	\$ (6,953)
<i>Other Financing Sources (uses):</i>				
Transfers In	9	776	785	0
Transfers Out	<u>0</u>	<u>785</u>	<u>785</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ 2,841	\$ 1,740	\$ 4,581	\$ (6,953)
Net Assets at Beginning of Year	<u>3,905</u>	<u>6,420</u>	<u>10,325</u>	<u>17,278</u>
Net Assets at End of Year	<u>\$ 6,746</u>	<u>\$ 8,160</u>	<u>\$14,906</u>	<u>\$10,325</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

Restricted Activity	Balance 6-30-03	Additions	Deductions	Transfers In/(Out)	Balance 6-30-04
4-H Club	\$ 128	\$ 70	\$ 30	\$ 0	\$ 168
Athletic Boosters	1,810	4,045	2,071	0	3,784
Band	287	15,499	15,786	0	0
Basketball-Girls	593	6,844	6,863	20	594
Cheerleaders	217	8,789	8,038	(20)	948
English Class	79	5,566	5,591	0	54
Gifted & Talented	35	0	0	0	35
Home Ec.	29	0	29	0	0
Honor Roll	0	1,437	1,596	159	0
Library	675	1,236	1,143	22	790
PTSO/PTO/Parent Assoc.	310	0	0	0	310
Rewards Program	3	0	0	0	3
SADD	207	0	0	0	207
Science	211	0	25	0	186
Teachers' Courtesy Fund	845	1,646	2,199	(7)	285
YME	119	0	0	0	119
Tribal Council	137	0	0	(22)	115
Team A	0	4,928	4,866	496	558
Team B	0	1,960	2,039	79	0
Team D	<u>735</u>	<u>4,022</u>	<u>4,017</u>	<u>(736)</u>	<u>4</u>
Total	<u>\$6,420</u>	<u>\$56,042</u>	<u>\$54,293</u>	<u>\$ (9)</u>	<u>\$8,160</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$13,571</u>	<u>\$4,830</u>	<u>\$18,401</u>	<u>\$23,556</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	13,571	0	13,571	15,131
Net Assets, Restricted	<u>0</u>	<u>4,830</u>	<u>4,830</u>	<u>8,425</u>
Total Liabilities & Net Assets	<u>\$13,571</u>	<u>\$4,830</u>	<u>\$18,401</u>	<u>\$23,556</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 2,279	\$ 0	\$ 2,279	\$ 0
Educational Materials	1,546	0	1,546	1,493
Telephone	0	0	0	9
Concession Sales	578	0	578	475
School Pictures	1,322	0	1,322	1,561
Spirit Shirt Sales	320	0	320	0
Book Fair	1,660	0	1,660	2,243
Field Trips	2,324	0	2,324	7,511
Interest Income	149	0	149	320
AR Club	0	875	875	0
4-H Club	0	175	175	190
Library	0	332	332	0
Orchestra	0	0	0	450
PTSO/PTO/Parent Assoc.	0	8,018	8,018	9,712
Student Council/SGO	0	1,998	1,998	1,855
Teachers' Courtesy Fund	0	443	443	367
Miscellaneous/Donations	<u>2,283</u>	<u>111</u>	<u>2,394</u>	<u>2,990</u>
Total Additions	<u>\$12,461</u>	<u>\$11,952</u>	<u>\$24,413</u>	<u>\$29,176</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 4,192	\$ 0	\$ 4,192	\$ 1,989
Educ. Supplies/Materials	1,446	0	1,446	1,493
Telephone	1,473	0	1,473	1,379
Spirit Shirt Costs	297	0	297	0
Book Fair Costs	2,418	0	2,418	1,902
Field Trips	2,294	0	2,294	7,523
AR Club	0	843	843	0
4-H Club	0	383	383	171
Library	0	120	120	
Orchestra	0	0	0	643
PTSO/PTO/Parent Assoc.	0	10,861	10,861	7,557
Student Council/SGO	0	2,782	2,782	1,664
Teachers' Courtesy Fund	0	447	447	508
Miscellaneous	<u>1,901</u>	<u>111</u>	<u>2,012</u>	<u>2,444</u>
Total Deductions	<u>\$14,021</u>	<u>\$15,547</u>	<u>\$29,568</u>	<u>\$27,273</u>
Increase (Decrease) in Net Assets	\$ (1,560)	\$ (3,595)	\$ (5,155)	\$ 1,903
Net Assets at Beginning of Year	<u>15,131</u>	<u>8,425</u>	<u>23,556</u>	<u>21,653</u>
Net Assets at End of Year	<u>\$13,571</u>	<u>\$ 4,830</u>	<u>\$18,401</u>	<u>\$23,556</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

Restricted Activity	Balance 6-30-03	Additions	Deductions	Transfers In/(Out)	Balance 6-30-04
AR Club	\$ 0	\$ 875	\$ 843	\$0	\$ 32
4-H Club	308	175	383	0	100
Band	28	0	0	0	28
Library	0	332	120	0	212
Orchestra	316	0	0	0	316
PTSO/PTO/Parent Assoc.	4,317	8,018	10,861	0	1,474
Student Council/SGO	3,381	1,998	2,782	0	2,597
Teachers' Courtesy Fund	75	443	447	0	71
Miscellaneous	<u>0</u>	<u>111</u>	<u>111</u>	<u>0</u>	<u>0</u>
Total	<u>\$8,425</u>	<u>\$11,952</u>	<u>\$15,547</u>	<u>\$0</u>	<u>\$4,830</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$2,664</u>	<u>\$5,509</u>	<u>\$8,173</u>	<u>\$8,010</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Net Assets:				
Net Assets, Unrestricted	2,664	0	2,664	1,438
Net Assets, Restricted	<u>0</u>	<u>5,509</u>	<u>5,509</u>	<u>6,572</u>
 Total Liabilities & Net Assets	 <u>\$2,664</u>	 <u>\$5,509</u>	 <u>\$8,173</u>	 <u>\$8,010</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 37	\$ 0	\$ 37	\$ 948
Educational Materials	1,345	0	1,345	0
Telephone	338	0	338	26
Concession Sales	7,769	0	7,769	26,466
Athletics	10	0	10	6,783
Interest Income	0	0	0	219
4-H Club	0	448	448	367
Cheerleaders	0	11,854	11,854	23,542
Library	0	2,830	2,830	1,426
Match Club	0	113	113	122
Peer Helpers/Facilitators	0	0	0	78
PTSO/PTO/Parent Assoc.	0	7,295	7,295	6,002
Student Assistance/Supply	0	20,420	20,420	20,078
Teachers' Courtesy Fund	0	280	280	2,126
Teacher/Classroom Supplies	0	805	805	0
Textbooks	0	51	51	0
Donations/Miscellaneous	<u>5,006</u>	<u>0</u>	<u>5,006</u>	<u>1,362</u>
Total Additions	<u>\$14,505</u>	<u>\$44,096</u>	<u>\$58,601</u>	<u>\$89,545</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 153	\$ 0	\$ 153	\$ 838
Educ. Supplies/Materials	573	0	573	334
Telephone	1,585	0	1,585	1,556
Concession Purchases	418	0	418	22,642
Athletics	3,209	0	3,209	6,465
4-H Club	0	582	582	381
BETA Club	0	0	0	50
Cheerleaders	0	11,812	11,812	23,219
Library	0	2,733	2,733	2,238
Math Club	0	113	113	130
Peer Helpers/Facilitators	0	0	0	42
PTSO/PTO/Parent Assoc.	0	8,073	8,073	5,486
Student Assistance/Supply	0	21,129	21,129	22,366
Teachers' Courtesy Fund	0	177	177	2,020
Teacher/Classroom Supplies	0	995	995	37
Textbooks	0	0	0	37
Miscellaneous	<u>6,886</u>	<u>0</u>	<u>6,886</u>	<u>9,337</u>
Total Deductions	<u>\$12,824</u>	<u>\$45,614</u>	<u>\$58,438</u>	<u>\$97,141</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 1,681	\$ (1,518)	\$ 163	\$ (7,596)
Other Financing Sources (Uses):				
Transfers In	99	554	653	0
Transfers Out	<u>554</u>	<u>99</u>	<u>653</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ 1,226	\$ (1,063)	\$ 163	\$ (7,596)
Net Assets at Beginning of Year	<u>1,438</u>	<u>6,572</u>	<u>8,010</u>	<u>15,606</u>
Net Assets at End of Year	<u>\$ 2,664</u>	<u>\$ 6,572</u>	<u>\$ 8,173</u>	<u>\$ 8,010</u>

The accompanying notes are an integral part of this statement.

**CLOUTIERVILLE
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

Restricted Activity	Balance 6-30-03	Additions	Deductions	Transfers In/(Out)	Balance 6-30-04
4-H Club	\$ 349	\$ 448	\$ 582	\$ 0	\$ 215
BETA Club	1,094	0	0	0	1,094
Band	38	0	0	0	38
Cheerleaders	646	11,854	11,812	0	688
Library	181	2,830	2,733	0	278
Math Club	183	113	113	0	183
Peer Helpers/Facilitators	117	0	0	0	117
PTSO/PTO/Parent Assoc.	840	7,295	8,073	0	62
Quiz Bowl	42	0	0	0	42
Student Assistance/Supply	2,657	20,420	21,129	(99)	1,849
Student Council/SGO	113	0	0	0	113
Teachers' Courtesy Fund	(34)	280	177	171	240
Teacher/Classroom Supplies	0	805	995	383	193
Textbooks	<u>346</u>	<u>51</u>	<u>0</u>	<u>0</u>	<u>397</u>
Total	<u>\$6,572</u>	<u>\$44,096</u>	<u>\$45,614</u>	<u>\$455</u>	<u>\$5,509</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
ASSETS:				
Cash	<u>\$21,536</u>	<u>\$15,754</u>	<u>\$37,290</u>	<u>\$32,472</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	21,536	0	21,536	22,510
Net Assets, Restricted	<u>0</u>	<u>15,754</u>	<u>15,754</u>	<u>9,962</u>
Total Liabilities & Net Assets	<u>\$21,536</u>	<u>\$15,754</u>	<u>\$37,290</u>	<u>\$32,472</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$11,230	\$ 0	\$11,230	\$ 9,959
Telephone	0	0	0	3,349
Concession Sales	6,777	0	6,777	7,463
School Pictures	7,114	0	7,114	5,069
Candy Sales	5,920	0	5,920	7,894
Carnival Income	5,762	0	5,762	0
Field Trips	5,668	0	5,668	6,629
Interest Income	235	0	235	502
4-H Club	0	800	800	2,257
Book Club	0	462	462	0
DARE	0	657	657	0
Library	0	5,515	5,515	5,843
PTSO/PTO/Parent Assoc.	0	3,957	3,957	4,090
Special Education	0	305	305	0
Teachers' Courtesy Fund	0	700	700	504
Weekly Reader	0	51	51	0
Yearbook	0	6,220	6,220	5,350
Donations/Miscellaneous	<u>11,300</u>	<u>0</u>	<u>11,300</u>	<u>3,888</u>
Total Additions	<u>\$54,006</u>	<u>\$18,667</u>	<u>\$72,673</u>	<u>\$62,797</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$12,632	\$ 0	\$12,632	\$11,489
Educ. Supplies/Materials	2,381	0	2,381	2,636
Telephone	7,712	0	7,712	8,817
Concession Purchases	4,389	0	4,389	4,889
School Picture Costs	4,642	0	4,642	2,970
Spirit Shirt Costs	506	0	506	0
Candy Purchases	4,209	0	4,209	7,043
Carnival Costs	2,788	0	2,788	0
Field Trips	4,316	0	4,316	6,206
Repairs & Maintenance	496	0	496	2,235
4-H Club	0	1,413	1,413	1,393
Book Club	0	462	462	0
DARE	0	657	657	0
Library	0	5,747	5,747	5,927
PTSO/PTO/Parent Assoc.	0	2,508	2,508	3,215
Special Education	0	185	185	0
Teachers' Courtesy Fund	0	615	615	631
Yearbook	0	5,471	5,471	4,542
Weekly Reader	0	51	51	0
Miscellaneous	<u>6,676</u>	<u>0</u>	<u>6,676</u>	<u>5,773</u>
Total Deductions	<u>\$50,747</u>	<u>\$17,108</u>	<u>\$67,855</u>	<u>\$67,766</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 3,259	\$ 1,559	\$ 4,818	\$ (4,969)
Other Financing Sources (Uses):				
Transfers In	0	4,342	4,342	5,778
Transfers Out	<u>4,233</u>	<u>109</u>	<u>4,342</u>	<u>5,778</u>
Increase (Decrease) in Net Assets	\$ (974)	\$ 5,792	\$ 4,818	\$ (4,969)
Net Assets at Beginning of Year	<u>22,510</u>	<u>9,962</u>	<u>32,472</u>	<u>37,441</u>
Net Assets at End of Year	<u>\$21,536</u>	<u>\$15,754</u>	<u>\$37,290</u>	<u>\$32,472</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
4-H Club	\$1,762	\$ 800	\$ 1,413	\$ 0	\$ 1,149
Book Club	0	462	462	0	0
DARE	0	657	657	0	0
Library	4,779	5,515	5,747	0	4,547
PTSO/PTO/Parent Assoc.	3,185	3,957	2,508	264	4,898
Special Education	213	305	185	0	333
Teachers' Courtesy Fund	(86)	700	614	0	0
Yearbook	0	6,220	5,471	4,078	4,827
Weekly Reader	0	51	51	0	0
Miscellaneous	<u>109</u>	<u>0</u>	<u>0</u>	<u>(109)</u>	<u>0</u>
Total	<u>\$9,962</u>	<u>\$18,667</u>	<u>\$17,108</u>	<u>\$4,233</u>	<u>\$15,754</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$9,612</u>	<u>\$3,707</u>	<u>\$13,319</u>	<u>\$9,907</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	9,612	0	9,612	7,110
Net Assets, Restricted	<u>0</u>	<u>3,707</u>	<u>3,707</u>	<u>2,797</u>
Total Liabilities & Net Assets	<u>\$9,612</u>	<u>\$3,707</u>	<u>\$13,319</u>	<u>\$9,907</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 5,869	\$ 0	\$ 5,869	\$ 815
Educational Materials	0	0	0	329
Telephone	300	0	300	0
Concession Sales	7,730	0	7,730	6,231
School Pictures	1,617	0	1,617	2,420
Cap & Gown Rentals	0	0	0	1,341
Spirit/T-Shirt Sales	0	0	0	2,450
Book Fair	2,093	0	2,093	0
Student Store/Mdse. Sales	1,963	0	1,963	0
Yearbook Sales	1,815	0	1,815	1,430
Field Trips	0	4,577	4,577	1,487
4-H Club	0	4,519	4,519	4,519
Teachers' Courtesy Fund	0	175	175	303
Donations/Miscellaneous	<u>27,552</u>	<u>100</u>	<u>27,652</u>	<u>10,546</u>
Total Additions	<u>\$48,939</u>	<u>\$4,852</u>	<u>\$53,791</u>	<u>\$31,871</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 7,997	\$ 0	\$ 7,997	\$ 3,311
Educ. Supplies/Materials	3,339	0	3,339	5,622
Telephone	2,236	0	2,236	2,374
Concession Purchases	5,628	0	5,628	6,021
School Picture Costs	0	0	0	1,057
Spirit Shirt Costs	546	0	546	2,291
Yearbook Costs	1,697	0	1,697	1,329
Field Trips	1,806	0	1,806	1,470
Repairs & Maintenance	3,827	0	3,827	2,563
4-H Club	0	3,263	3,263	4,410
Teachers' Courtesy Fund	0	137	137	336
Miscellaneous	<u>19,361</u>	<u>542</u>	<u>19,903</u>	<u>6,376</u>
Total Deductions	<u>\$46,437</u>	<u>\$3,942</u>	<u>\$50,379</u>	<u>\$37,160</u>
Increase (Decrease) in Net Assets	\$ 2,502	\$ 910	\$ 3,412	\$ (5,289)
Net Assets at Beginning of Year	<u>7,110</u>	<u>2,797</u>	<u>9,907</u>	<u>15,196</u>
Net Assets at End of Year	<u>\$ 9,612</u>	<u>\$3,707</u>	<u>\$13,319</u>	<u>\$ 9,907</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
4-H Club	\$ 363	\$4,577	\$3,263	\$0	\$1,677
Teachers' Courtesy Fund	(14)	175	137	0	24
Miscellaneous	<u>2,448</u>	<u>100</u>	<u>542</u>	<u>0</u>	<u>2,006</u>
Total	<u>\$2,797</u>	<u>\$4,852</u>	<u>\$3,942</u>	<u>\$0</u>	<u>\$3,707</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$18,734</u>	<u>\$17,042</u>	<u>\$35,776</u>	<u>\$26,954</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	18,734	0	18,734	21,890
Net Assets, Restricted	<u>0</u>	<u>17,042</u>	<u>17,042</u>	<u>5,064</u>
Total Liabilities & Net Assets	<u>\$18,734</u>	<u>\$17,042</u>	<u>\$35,776</u>	<u>\$26,954</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$11,153	\$ 0	\$11,153	\$ 8,082
Concessions Sales	9,636	0	9,636	9,944
Athletics, other	3,993	0	3,993	1,115
4-H Club	0	837	837	235
Cheerleaders	0	4,608	4,608	3,273
Cub Scouts	0	3,196	3,196	0
Drama	0	1,425	1,425	270
FCA	0	453	453	963
Gifted & Talented	0	335	335	694
Graduation	0	625	625	1,426
Library	0	5,627	5,627	4,898
Math Club	0	23	23	1,345
Peer Helpers/Facilitators	0	390	390	366
Pep Squad	0	4,325	4,325	0
PTSO/PTO/Parent Assoc.	0	9,342	9,342	8,849
Student Council/SGO	0	330	330	537
Teachers' Courtesy Fund	0	245	245	464
Yearbook Sales	0	0	0	3,850
Donations/Miscellaneous	<u>23,359</u>	<u>10,757</u>	<u>34,116</u>	<u>30,100</u>
Total Additions	<u>\$48,141</u>	<u>\$42,518</u>	<u>\$90,659</u>	<u>\$76,411</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 295	\$ 0	\$ 295	\$ 775
Educ. Supplies/Materials	14,805	0	14,805	11,666
Telephone	4,194	0	4,194	15,893
Concession Purchases	2,877	0	2,877	1,696
Athletics, other	5,419	0	5,419	1,232
Repairs & Maintenance	380	0	380	514
Vehicle Expense	28	0	28	0
4-H Club	0	470	470	244
Basketball-Girls	0	0	0	100
Cheerleaders	0	1,338	1,338	3,338
Cub Scouts	0	3,314	3,314	0
Drama	0	1,491	1,491	224
FCA	0	203	203	860
Gifted & Talented	0	328	328	909
Graduation	0	56	56	1,848
Library	0	5,309	5,309	5,459
Math Club	0	191	191	0
Music Club	0	0	0	1,655
Peer Helpers/Facilitators	0	212	212	29
Pep Squad	0	4,232	4,232	0
PTSO/PTO/Parent Assoc.	0	7,893	7,893	9,404
Prom	0	0	0	1
Publications	0	0	0	24
Social Studies	0	375	375	0
Student Council/SGO	0	0	0	520
Teachers' Courtesy Fund	0	241	241	576
Yearbook	0	722	722	4,111
Miscellaneous	<u>23,344</u>	<u>0</u>	<u>23,344</u>	<u>17,809</u>
Total Deductions	<u>\$51,342</u>	<u>\$30,495</u>	<u>\$81,837</u>	<u>\$78,887</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ <u>(3,201)</u>	\$ <u>12,023</u>	\$ <u>8,822</u>	\$ <u>(2,476)</u>
Other Financing Sources (Uses):				
Transfers In	\$ 45	\$ 0	\$ 45	\$ 0
Transfers Out	<u>0</u>	<u>45</u>	<u>45</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ (3,156)	\$ 11,978	\$ 8,822	\$ (2,476)
Net Assets at Beginning of Year	<u>21,890</u>	<u>5,064</u>	<u>26,954</u>	<u>29,430</u>
Net Assets at End of Year	<u>\$18,734</u>	<u>\$17,042</u>	<u>\$35,776</u>	<u>\$26,954</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

Restricted Activity	Balance 6-30-03	Additions	Deductions	Transfers In/(Out)	Balance 6-30-04
4-H Club	\$ 0	\$ 837	\$ 470	\$ 0	\$ 367
Cheerleaders	53	4,608	5,458	0	(797)
Cub Scouts	999	3,196	3,314	0	881
Drama	117	1,425	1,491	32	83
FCA	709	453	203	0	959
Gifted & Talented	293	335	328	(32)	268
Graduation	197	625	56	0	766
Library	441	5,627	5,309	(45)	714
Math Club	168	23	191	0	0
Peer Helpers/Facilitators	366	390	212	0	544
Pep Squad	0	4,325	4,232	0	93
PTSO/PTO/Parent Assoc.	954	9,342	7,893	0	2,403
Student Council/SGO	45	330	375	0	0
Teachers' Courtesy Fund	0	245	241	0	4
Yearbook	722	0	722	0	0
Miscellaneous	<u>0</u>	<u>10,757</u>	<u>0</u>	<u>0</u>	<u>10,757</u>
Total	<u>\$5,064</u>	<u>\$42,518</u>	<u>\$30,495</u>	<u>\$(45)</u>	<u>\$17,042</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$15,708</u>	<u>\$12,451</u>	<u>\$28,159</u>	<u>\$22,492</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	15,708	0	15,708	12,835
Net Assets, Restricted	<u>0</u>	<u>12,451</u>	<u>12,451</u>	<u>9,657</u>
Total Liabilities & Net Assets	<u>\$15,708</u>	<u>\$12,451</u>	<u>\$28,159</u>	<u>\$22,492</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-03</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Concession Sales	\$24,962	\$ 0	\$24,962	\$23,009
School Pictures	2,965	0	2,965	2,434
Yearbook Sales	1,666	0	1,666	0
Carnival Income	4,046	0	4,046	0
Field Trips	531	0	531	0
School Board Reimb.	8,928	0	8,928	8,279
Athletics	0	9,784	9,784	11,777
4-H Club	0	195	195	455
Cheerleaders	0	9,172	9,172	8,395
Drama	0	619	619	643
FCA	0	1,147	1,147	1,074
Library	0	3,054	3,054	6,975
PAL	0	0	0	9,209
Peer Helpers/Facilitators	0	0	0	113
Pep Squad	0	340	340	0
Pre-K	0	127	127	0
Special Education	0	454	454	0
Student Council/SGO	0	0	0	113
Teachers' Courtesy Fund	0	20	20	620
Teacher/Classroom Supplies	0	0	0	120
Textbooks	0	10	10	0
Donations/Miscellaneous	<u>7,938</u>	<u>3,593</u>	<u>11,531</u>	<u>11,154</u>
Total Additions	<u>\$51,036</u>	<u>\$28,515</u>	<u>\$79,551</u>	<u>\$84,370</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 2,345	\$ 0	\$ 2,345	\$12,150
Telephone	6,324	0	6,324	5,465
Concession Purchases	13,556	0	13,556	13,586
Carnival Costs	1,138	0	1,138	0
Repairs & Maintenance	3,312	0	3,312	0
Athletics	0	8,410	8,410	11,531
4-H Club	0	140	140	461
Cheerleaders	0	7,108	7,108	3,990
Drama	0	789	789	364
FCA	0	993	993	1,258
Library	0	3,311	3,311	6,731
PAL	0	1,891	1,891	10,991
Peer Helpers/Facilitators	0	87	87	65
Pep Squad	0	226	226	0
Pre-K	0	66	66	0
Special Education	0	342	342	0
Teachers' Courtesy Fund	0	59	59	611
Miscellaneous	<u>20,384</u>	<u>3,403</u>	<u>23,787</u>	<u>18,383</u>
Total Deductions	<u>\$47,059</u>	<u>\$26,825</u>	<u>\$73,884</u>	<u>\$85,586</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 3,977	\$ 1,690	\$ 5,667	\$ (1,216)
Other Financing Sources (Uses):				
Transfers In	0	1,104	1,104	0
Transfer Out	<u>1,104</u>	<u>0</u>	<u>1,104</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ 2,873	\$ 2,794	\$ 5,667	\$ (1,216)
Net assets at Beginning of Year	<u>12,835</u>	<u>9,657</u>	<u>22,492</u>	<u>23,708</u>
Net assets at End of Year	<u>\$15,708</u>	<u>\$12,451</u>	<u>\$28,159</u>	<u>\$22,492</u>

The accompanying notes are an integral part of this statement.

**PROVENCAL
STUDENT ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

	<u>Balance</u> <u>6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u> <u>In/(Out)</u>	<u>Balance</u> <u>6-30-04</u>
Athletics	\$1,347	\$ 9,784	\$ 8,410	\$ 0	\$ 2,721
4-H Club	45	195	140	0	100
Cheerleaders	4,429	9,172	7,108	0	6,493
Drama	1,039	619	789	0	869
FCA	(184)	1,147	993	184	154
Graduation	2	0	0	(2)	0
Library	249	3,054	3,311	600	592
PAL	1,891	0	1,891	0	0
Peer Helpers/Facilitators	409	0	87	0	322
Pep Squad	0	340	226	0	114
Pre-K	0	127	66	0	61
Special Education	0	454	342	0	112
Student Council/SGO	200	0	0	0	200
Teachers' Courtesy Fund	9	20	59	332	292
Textbooks	221	10	0	0	231
Miscellaneous	<u>0</u>	<u>3,593</u>	<u>3,403</u>	<u>0</u>	<u>190</u>
Total	\$9,657	\$28,515	\$26,825	\$1,104	\$12,451

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$11,839</u>	<u>\$13,436</u>	<u>\$25,275</u>	<u>\$11,798</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	11,839	0	11,839	8,055
Net Assets, Restricted	<u>0</u>	<u>13,436</u>	<u>13,436</u>	<u>3,743</u>
Total Liabilities & Net Assets	<u>\$11,839</u>	<u>\$13,436</u>	<u>\$25,275</u>	<u>\$11,798</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$ 9,502	\$ 0	\$ 9,502	\$ 5,895
Book Fair	0	0	0	3,181
Field Trips	5,930	0	5,930	5,746
Interest Income	119	0	119	243
PTSO/PTO/Parent Assoc.	0	25,848	25,848	13,876
Principals' Assoc.	0	0	0	340
Student Assistance/Supply	0	3,729	3,729	3,352
Teachers' Courtesy Fund	0	879	879	971
Donations/Miscellaneous	<u>15,304</u>	<u>400</u>	<u>15,704</u>	<u>22,960</u>
 Total Additions	 <u>\$30,855</u>	 <u>\$30,932</u>	 <u>\$61,787</u>	 <u>\$56,564</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 5,080	\$ 0	\$ 5,080	\$ 4,593
Educ. Supplies/Materials	6,437	0	6,437	8,875
Telephone	1,620	0	1,620	1,489
Concessions Purchases	2,152	0	2,152	1,191
Book Fair Costs	0	0	0	3,137
Field Trips	5,675	0	5,675	6,228
Repairs & Maintenance	678	0	678	934
Library	0	332	332	207
Peer Helpers/Facilitators	0	28	28	168
PTSO/PTO/Parent Assoc.	0	16,694	16,694	16,618
Principals' Assoc.	0	450	450	85
Student Assistance/Supply	0	2,953	2,953	3,352
Teachers' Courtesy Fund	0	740	740	1,434
Miscellaneous	<u>5,285</u>	<u>171</u>	<u>5,456</u>	<u>12,369</u>
Total Deductions	<u>\$26,927</u>	<u>\$21,383</u>	<u>\$48,310</u>	<u>\$60,680</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 3,928	\$ 9,549	\$13,477	\$ (4,116)
Other Financing Sources (Uses):				
Transfers In	0	144	144	0
Transfer Out	<u>144</u>	<u>0</u>	<u>144</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ 3,784	\$ 9,693	\$13,477	\$ (4,116)
Net Assets at Beginning of Year	<u>8,055</u>	<u>3,743</u>	<u>11,798</u>	<u>15,914</u>
Net Assets at End of Year	<u>\$11,839</u>	<u>\$13,436</u>	<u>\$25,275</u>	<u>\$11,798</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Book Fair	\$ 0	\$ 76	\$ 15	\$144	\$ 205
Library	332	0	332	0	0
Peer Helpers/Facilitators	330	0	28	0	302
PTSO/PTO/Parent Assoc.	2,598	25,848	16,694	0	11,752
Principals' Assoc.	450	0	450	0	0
Student Assistance/Supply	0	3,729	2,953	0	776
Teachers' Courtesy Fund	33	879	740	0	172
Miscellaneous	<u>0</u>	<u>400</u>	<u>171</u>	<u>0</u>	<u>229</u>
Total	<u>\$3,743</u>	<u>\$30,932</u>	<u>\$21,383</u>	<u>\$144</u>	<u>\$13,436</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$9,566</u>	<u>\$1,742</u>	<u>\$11,308</u>	<u>\$8,461</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	9,566	0	9,566	5,919
Net Assets, Restricted	<u>0</u>	<u>1,742</u>	<u>1,742</u>	<u>2,542</u>
Total Liabilities & Net Assets	<u>\$9,566</u>	<u>\$1,742</u>	<u>\$11,308</u>	<u>\$8,461</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-03 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$18,112	\$ 0	\$18,112	\$10,600
Educational Materials	0	0	0	8,405
Concessions Sales	7,142	0	7,142	7,660
Athletics, other	2,834	0	2,834	3,037
Field Trips	7,362	0	7,362	9,260
4-H Club	0	143	143	111
BETA Club	0	0	0	216
Cheerleaders	0	0	0	296
FCA	0	1,256	1,256	2,342
Donations/Miscellaneous	<u>25,680</u>	<u>2,423</u>	<u>28,103</u>	<u>6,205</u>
 Total Additions	 <u>\$61,130</u>	 <u>\$3,822</u>	 <u>\$64,952</u>	 <u>\$48,132</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$25,864	\$ 0	\$25,864	\$13,738
Educ. Supplies/Materials	0	0	0	12,310
Concession Purchases	3,677	0	3,677	4,932
Athletics, other	4,741	0	4,741	3,602
Field Trips	7,351	0	7,351	10,796
4-H Club	0	120	120	63
BETA Club	0	0	0	54
Cheerleaders	0	0	0	376
Computer	0	124	124	82
FCA	0	1,454	1,454	2,282
YACA	0	0	0	80
Miscellaneous	<u>15,850</u>	<u>2,924</u>	<u>18,774</u>	<u>2,748</u>
Total Deductions	<u>\$57,483</u>	<u>\$4,622</u>	<u>\$62,105</u>	<u>\$51,063</u>
Increase (Decrease) in Net Assets	\$ 3,647	\$ (800)	\$ 2,847	\$ (2,931)
Net Assets at Beginning of Year	<u>5,919</u>	<u>2,542</u>	<u>8,461</u>	<u>11,392</u>
Net Assets at End of Year	<u>\$ 9,566</u>	<u>\$1,742</u>	<u>\$11,308</u>	<u>\$ 8,461</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
4-H Club	\$ 290	\$ 143	\$ 120	\$0	\$ 313
BETA Club	357	0	0	0	357
Cheerleaders	107	0	0	0	107
Computer	405	0	124	0	281
FCA	631	1,256	1,454	0	433
Math Club	242	0	0	0	242
Miscellaneous	<u>510</u>	<u>2,423</u>	<u>2,924</u>	<u>0</u>	<u>9</u>
Total	<u>\$2,542</u>	<u>\$3,822</u>	<u>\$4,622</u>	<u>\$0</u>	<u>\$1,742</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$18,405</u>	<u>\$9,163</u>	<u>\$27,568</u>	<u>\$26,484</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	18,405	0	18,405	17,320
Net Assets, Restricted	<u>0</u>	<u>9,163</u>	<u>9,163</u>	<u>9,164</u>
Total Liabilities & Net Assets	<u>\$18,405</u>	<u>\$9,163</u>	<u>\$27,568</u>	<u>\$26,484</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
ADDITIONS:				
Office Receipts	\$ 8,985	\$ 0	\$ 8,985	\$ 8,858
Educational Materials	10,572	0	10,572	11,824
School Pictures	1,775	0	1,775	2,957
Yearbook Sales	3,940	0	3,940	4,340
Interest Income	202	0	202	364
4-H Club	0	246	246	132
Gifted & Talented	0	0	0	4,011
Library	5,311	0	5,311	5,408
PAL	0	23,897	23,897	0
PTSO/PTO/Parent Assoc.	0	0	0	19,740
Teachers' Courtesy Fund	<u>0</u>	<u>247</u>	<u>247</u>	<u>323</u>
Total Additions	<u>\$30,785</u>	<u>\$24,390</u>	<u>\$55,175</u>	<u>\$57,957</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 7,932	\$ 0	\$ 7,932	\$ 8,455
Educ. Supplies/Materials	11,320	0	11,320	11,526
Yearbook Costs	4,213	0	4,213	4,093
4-H Club	0	171	171	99
Gifted & Talented	0	0	0	4,188
Library	6,235	0	6,235	5,530
PAL	0	12	12	0
PTSO/PTO/Parent Assoc.	0	23,928	23,928	21,349
Teachers' Courtesy Fund	<u>0</u>	<u>280</u>	<u>280</u>	<u>292</u>
Total Deductions	<u>\$29,700</u>	<u>\$24,391</u>	<u>\$54,091</u>	<u>\$55,532</u>
Increase (Decrease) in Net Assets	\$ 1,085	\$ (1)	\$ 1,084	\$ 2,425
Net Assets at Beginning of Year	<u>17,320</u>	<u>9,164</u>	<u>26,484</u>	<u>24,059</u>
Net Assets at End of Year	<u>\$18,405</u>	<u>\$ 9,163</u>	<u>\$27,568</u>	<u>\$26,484</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
4-H Club	\$ 124	\$ 246	\$ 171	\$0	\$ 199
Gifted & Talented	19	0	0	0	19
Peer Helpers/Facilitators	157	0	12	0	145
PTSO/PTO/Parent Assoc.	8,800	23,897	23,928	0	8,769
Teachers' Courtesy Fund	<u>64</u>	<u>247</u>	<u>280</u>	<u>0</u>	<u>31</u>
Total	<u>\$9,164</u>	<u>\$24,390</u>	<u>\$24,391</u>	<u>\$0</u>	<u>\$9,163</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$3,958</u>	<u>\$5,435</u>	<u>\$9,393</u>	<u>\$8,445</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	3,958	0	3,958	4,448
Net Assets, Restricted	<u>0</u>	<u>5,435</u>	<u>5,435</u>	<u>3,997</u>
Total Liabilities & Net Assets	<u>\$3,958</u>	<u>\$5,435</u>	<u>\$9,393</u>	<u>\$8,445</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-03 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 200	\$ 0	\$ 200	\$ 6,232
Educational Materials	5,116	0	5,116	0
Telephone	300	0	300	0
Concession Sales	208	0	208	163
Spirit/T-Shirt Sales	1,316	0	1,316	1,681
Book Fair	0	4,009	4,009	3,939
Field Trips	0	2,350	2,350	0
Grants & Sponsorships	0	1,000	1,000	0
AED	0	1,950	1,950	0
4-H Club	0	312	312	104
6 th Grade	0	207	207	0
Drama	0	0	0	36
Library	0	519	519	488
Music Club	0	1,113	1,113	1,697
National Honor Society	0	0	0	2,234
PTSO/PTO/Parent Assoc.	0	1,136	1,136	2,901
Pre-K	0	2,913	2,913	0
Special Education	0	0	0	1,611
Student Assistance/Supply	0	889	889	0
Teachers' Courtesy Fund	0	390	390	0
Textbooks	0	94	94	0
Donations/Miscellaneous	<u>6,752</u>	<u>238</u>	<u>6,990</u>	<u>19,371</u>
Total Additions	<u>\$13,892</u>	<u>\$17,120</u>	<u>\$31,012</u>	<u>\$40,457</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 1,182	\$ 0	\$ 1,182	\$ 7,750
Educational Supplies/Materials	4,732	0	4,732	0
Concession Purchases	0	0	0	163
Spirit Shirt Costs	1,230	0	1,230	1,681
Book Fair Costs	0	3,101	3,101	3,814
Field Trips	0	1,621	1,621	0
Grants & Sponsorships	0	997	997	0
AED	0	1,950	1,950	0
4-H Club	0	298	298	36
6 th Grade	0	167	167	0
Band	0	0	0	1,226
Drama	0	0	0	32
Library	0	50	50	134
Music Club	0	728	728	1,665
National Honor Society	0	13	13	2,073
PTSO/PTO/Parent Assoc.	0	2,920	2,920	2,438
Special Education	0	92	92	1,518
Teachers' Concessions	0	580	580	8
Textbooks	0	0	0	98
Miscellaneous	<u>7,238</u>	<u>724</u>	<u>7,962</u>	<u>20,182</u>
Total Deductions	<u>\$14,382</u>	<u>\$15,682</u>	<u>\$30,064</u>	<u>\$42,818</u>
Increase (Decrease) in Net Assets	\$ (490)	\$ 1,438	\$ 948	\$ (2,361)
Net Assets at Beginning of Year	<u>4,448</u>	<u>3,997</u>	<u>8,445</u>	<u>10,806</u>
Net Assets at End of Year	<u>\$ 3,958</u>	<u>\$ 5,435</u>	<u>\$ 9,393</u>	<u>\$ 8,445</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
Book Fair	\$ 125	\$ 4,009	\$ 3,101	\$0	\$1,033
Field Trips	0	2,350	1,621	0	729
AED	0	1,950	1,950	0	0
4-H Club	142	312	298	0	156
6 th Grade	0	207	167	0	40
Band	226	0	0	0	226
Drama	4	0	0	0	4
Grants & Sponsorships	0	1,000	997	0	3
Library	0	519	50	0	469
Music Club	0	1,113	728	0	385
National Honor Society	161	0	13	0	148
Peer Helpers/Facilitators	532	0	0	0	532
PTSO/PTO/Parent Assoc.	2,161	1,136	2,920	0	377
Pre-K	0	2,913	2,064	0	849
Special Education	93	0	92	0	1
Student Assistance/Supply	0	889	580	0	309
Student Council/SGO	4	0	0	0	4
Teachers' Courtesy Fund	20	390	377	0	33
Textbooks	0	94	0	0	94
Miscellaneous	<u>529</u>	<u>238</u>	<u>724</u>	<u>0</u>	<u>43</u>
Total	<u>\$3,997</u>	<u>\$17,120</u>	<u>\$15,682</u>	<u>\$0</u>	<u>\$5,435</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$15,747</u>	<u>\$18,621</u>	<u>\$34,368</u>	<u>\$33,960</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	15,747	0	15,747	18,583
Net Assets, Restricted	<u>0</u>	<u>18,621</u>	<u>18,621</u>	<u>15,377</u>
Total Liabilities & Net Assets	<u>\$15,747</u>	<u>\$18,621</u>	<u>\$34,368</u>	<u>\$33,960</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 31	\$ 0	\$ 31	\$ 2
Concession Sales	6,249	0	6,249	2,657
School Pictures	1,907	0	1,907	3,499
Spirit Shirt Sales	3,792	0	3,792	1,660
Student Store/Mdse. Sales	2,156	0	2,156	9,030
Interest Income	220	0	220	0
4-H Club	0	287	287	575
Library	0	13,332	13,332	4,550
Orchestra	0	439	439	0
Peer Helpers/Facilitators	0	0	0	238
PTSO/PTO/Parent Assoc.	0	2,403	2,403	12,302
Principals' Assoc.	0	622	622	0
Student Assistance/Supply	0	265	265	0
Student Trips	0	3,813	3,813	8,025
Teachers' Courtesy Fund	0	562	562	1,833
Textbooks	0	271	271	209
Yearbook	0	926	926	14
Donations/Miscellaneous	<u>2,273</u>	<u>0</u>	<u>2,273</u>	<u>1,428</u>
Total Additions	<u>\$16,628</u>	<u>\$22,920</u>	<u>\$39,548</u>	<u>\$46,022</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 0	\$ 0	\$ 0	\$ 188
Telephone	3,114	0	3,114	2,610
Concession Purchases	7,430	0	7,430	5,028
Spirit Shirt Costs	3,736	0	3,736	1,396
Student Store/Mdse. Costs	3,808	0	3,808	6,270
Repairs & Maintenance	826	0	826	659
4-H Club	0	222	222	326
Library	0	7,632	7,632	3,418
Orchestra	0	417	417	0
Peer Helpers/Facilitators	0	4,367	4,367	280
PTSO/PTO/Parent Assoc.	0	8,553	8,553	8,553
Principals' Assoc.	0	298	298	0
Student Assistance/Supply	0	503	503	0
Student Trips	0	3,851	3,851	7,356
Teachers' Courtesy Fund	0	854	854	1,743
Textbooks	0	176	176	225
Yearbook	0	1,356	1,356	50
Miscellaneous	<u>550</u>	<u>0</u>	<u>550</u>	<u>479</u>
Total Deductions	<u>\$19,464</u>	<u>\$19,676</u>	<u>\$39,140</u>	<u>\$38,581</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (2,836)	\$ 3,244	\$ 408	\$ 7,441
Other Financing Sources (Uses):				
Transfers In	0	1,050	1,050	0
Transfers Out	<u>0</u>	<u>1,050</u>	<u>1,050</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ (2,836)	\$ 3,244	\$ 408	\$ 7,441
Net Assets at Beginning of Year	<u>18,583</u>	<u>15,377</u>	<u>33,960</u>	<u>26,519</u>
Net Assets at End of Year	<u>\$15,747</u>	<u>\$18,622</u>	<u>\$34,368</u>	<u>\$33,960</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
4-H Club	\$ 562	\$ 287	\$ 222	\$ 0	\$ 627
Grants & Sponsorships	521	0	0	0	521
Library	1,966	13,332	7,632	0	7,666
Orchestra	123	439	417	0	145
Peer Helpers/Facilitators	9	0	0	0	9
PTSO/PTO/Parent Assoc.	9,512	2,403	4,367	0	7,548
Playground Equipment	200	0	0	0	200
Principals' Assoc.	0	622	298	0	324
Student Assistance/Supply	44	265	503	1,050	856
Student Trips	709	3,813	3,851	0	671
Teachers' Courtesy Fund	464	562	854	0	172
Textbooks	252	271	176	0	347
Yearbook	(35)	926	1,356	0	(465)
Weekly Reader	<u>1,050</u>	<u>0</u>	<u>0</u>	<u>(1,050)</u>	<u>0</u>
Total	\$15,377	\$22,920	\$19,676	\$ 0	\$18,621

The accompanying notes are an integral part of this statement.

**EDUCATIONAL CENTER
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets
June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-03 (Memorandum Only)
ASSETS:				
Cash	\$ <u>4,817</u>	\$ <u>291</u>	\$ <u>5,108</u>	\$ <u>4,041</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	4,817	0	4,817	3,988
Net Assets, Restricted	<u>0</u>	<u>291</u>	<u>291</u>	<u>53</u>
Total Liabilities & Net Assets	\$ <u>4,817</u>	\$ <u>291</u>	\$ <u>5,108</u>	\$ <u>4,041</u>

The accompanying notes are an integral part of this statement.

**EDUCATIONAL CENTER
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2004**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-03 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$2,992	\$ 0	\$2,992	\$4,484
Concession Sales	2,678	0	2,678	3,330
Interest Income	31	0	31	37
GED	0	780	780	200
Teachers' Courtesy Fund	0	91	91	108
Donations/Miscellaneous	<u>0</u>	<u>430</u>	<u>430</u>	<u>0</u>
Total Additions	<u>\$5,701</u>	<u>\$1,301</u>	<u>\$7,002</u>	<u>\$8,159</u>
DEDUCTIONS:				
Office Expenses	\$3,409	\$ 0	\$3,409	\$4,355
Educ. Supplies/Materials	0	0	0	137
Telephone	0	0	0	544
Concession Purchases	1,463	0	1,463	1,378
GED	0	600	600	160
Teachers' Courtesy Fund	0	33	33	
Miscellaneous	<u>0</u>	<u>430</u>	<u>430</u>	<u>95</u>
Total Deductions	<u>\$4,872</u>	<u>\$1,063</u>	<u>\$5,935</u>	<u>\$6,669</u>
Increase (Decrease) in Net Assets	\$ 829	\$ 238	\$1,067	\$1,490
Net Assets at Beginning of Year	<u>3,988</u>	<u>53</u>	<u>4,041</u>	<u>2,551</u>
Net Assets at End of Year	<u>\$4,817</u>	<u>\$ 291</u>	<u>\$5,108</u>	<u>\$4,041</u>

The accompanying notes are an integral part of this statement.

**EDUCATIONAL CENTER
STUDENT ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2004**

<u>Restricted Activity</u>	<u>Balance 6-30-03</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-04</u>
GED	\$40	\$780	\$ 600	\$0	\$220
Teachers' Courtesy Fund	13	91	33	0	71
Miscellaneous	<u>0</u>	<u>430</u>	<u>430</u>	<u>0</u>	<u>0</u>
Total	<u>\$53</u>	<u>\$1,301</u>	<u>\$1,063</u>	<u>\$0</u>	<u>\$291</u>

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL AND COMPLIANCE

Johnson, Thomas & Cunningham
Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (1962-1996)

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
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AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Natchitoches Parish School Board
Natchitoches, LA 71457

We have audited the general purpose financial statements of the Natchitoches Parish Student Activity Funds, a component unit of the Natchitoches Parish School Board for the year ended June 30, 2004, and have issued our report thereon, dated November 19, 2004.

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 and the *Louisiana Governmental Audit Guide*.

Compliance

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

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Natchitoches Parish School Board Student Activity Funds' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control

over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Natchitoches Parish School Board Student Activity Funds in a separate letter dated November 19, 2004.

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

Johnson, Thomas & Cunningham, CPA's

November 19, 2004
Natchitoches, Louisiana

**NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
June 30, 2004**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Natchitoches Parish School Board Student Activity Funds, a component unit of the Natchitoches Parish School Board.
2. No reportable conditions were disclosed during the audit of the financial statements as reported in the Auditor's Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements were disclosed during the audit.
4. A separate management letter, dated November 19, 2004, was issued.

B. FINDINGS -

Not applicable.

Natchitoches Parish School Board

310 Royal Street P. O. Box 16
Natchitoches, Louisiana 71458-0416

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FAX (318) 352-8138

CORRECTIVE ACTION PLAN

December 30, 2004

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

Dear Mr. Kyle:

The Natchitoches Parish School Board respectfully submits the following corrective action plan for the year ended June 30, 2004:

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

Not applicable.

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III: MANAGEMENT LETTER

2004-1 *Recommendation:* Procedures should be implemented and followed to ensure that all monies received are evidenced by written, signed, prenumbered receipts.

Corrective Action: We have met with officials and school employees responsible at each school. Directions were issued to immediately make the necessary changes.

2004-2 *Recommendation:* Procedures should be implemented and followed to ensure that all expenditures are authorized after determination of availability of funds.

Corrective Action Taken: We have met with officials and employees responsible at each school. We discussed the importance of not only the elimination of the deficits, but also the need to ensure that no restricted funds spend more money than is available for each fund.

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

Sincerely yours,

John Vandersypen

John Vandersypen
Director of Business Affairs

**NATCHITOCHEES PARISH SCHOOL BOARD
STUDENT ACTIVITY FUNDS
June 30, 2004**

SUMMARY OF PRIOR YEAR'S FINDINGS

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: MANAGEMENT LETTER

2003 - 1 Separate Accounting of Student Activity Funds and Purchasing Procedures.

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

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

Current Status: Fairview Alpha Elementary, Goldonna Elementary, Provencal Elementary, and Cloutierville Elementary and are no longer in violation.

Johnson, Thomas & Cunningham
Certified Public Accountants

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Natchitoches, Louisiana 71457
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December 19, 2004

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

We have audited the general purpose financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 2004, and have issued our report dated November 19, 2004, as part of the general purpose financial statements of the Student Activity Funds of Natchitoches Parish.

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

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

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

Properly implemented.

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

Properly implemented, with the exception of receipt logs. We noted that many schools need some improvement regarding retention of receipt logs. In addition, we strongly recommend the implementation and use of prenumbered receipts for all monies received.

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

Properly implemented with the exception of certain schools which violated school board policy by making deductions in restricted funds beyond the balance in the account(s). The violation appeared to be isolated and none of the instances were of a significant amount.

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

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

Properly implemented.

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

Properly implemented.

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

Properly implemented.

Purchasing Procedures - Authorization for specific deductions.

Properly implemented.

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

Properly implemented.

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

Sincerely,

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's