

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**



Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
June 30, 2020

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## **Independent Accountant's Report on Applying Agreed-Upon Procedures**

Vernon Parish School Board  
Leesville, Louisiana

We have performed the procedures described in the following pages, which were agreed to by the Board and management of Vernon Parish School Board, solely to assist you in evaluating the operations of the student activity funds at each school for the year ended June 30, 2020. The management of Vernon Parish School Board is responsible for the policies and procedures over the operations of the student activity funds. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the policies and procedures over the operations of the student activity funds. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and management of Vernon Parish School Board, and is not intended to be and should not be used by anyone other than these specified parties. Although the intended use of this report is limited, under Louisiana Revised Statute 24:513, this report is distributed by the Office of the Louisiana Legislative Auditor as a public document.

ALLEN, GREEN & WILLIAMSON, LLP

Monroe, Louisiana  
March 31, 2021

**ANACOCO ELEMENTARY SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
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Anacoco Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** Two exceptions where book balance does not match general ledger balance.

d. Determine the propriety of deposits in transit.

**Comment:** This attribute is not applicable.

e. Examine all interfund transfers.

**Comment:** This attribute is not applicable.

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

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Anacoco Elementary School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletic events were noted at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletic events were noted at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletic events were noted at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletic events were noted at this location.



Vernon Parish School Board  
Leesville, Louisiana

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Anacoco Elementary School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** Two exceptions were noted where sales tax was paid.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** Two exceptions were noted where sales tax was paid.

**Vernon Parish School Board  
Leesville, Louisiana**

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**Anacoco Elementary School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**ANACOCO HIGH SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

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Anacoco High School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** Two exceptions where book balance does not match general ledger balance.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No interfund transfers were noted.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
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Anacoco High School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

The following procedures were performed for one basketball game and one softball game:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

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Anacoco High School

## Expenditures

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** One exception was noted where check request was incomplete.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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June 30, 2020**

**Anacoco High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**EAST ELEMENTARY SCHOOL**



Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
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June 30, 2020

East Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

d. Determine the propriety of deposits in transit.

**Comment:** No deposits in transit were noted.

e. Examine all interfund transfers.

**Comment:** No interfund transfers were noted.

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
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East Elementary School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was noted as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletic games at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletic games at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletic games at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletic games at this location.

Vernon Parish School Board  
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East Elementary School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
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**East Elementary School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**EVANS HIGH SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

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Evans High School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

d. Determine the propriety of deposits in transit.

**Comment:** No deposits in transit were noted.

e. Examine all interfund transfers.

**Comment:** No interfund transfers were noted.

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

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Evans High School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

The following procedures were performed for two basketball games and one baseball game:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
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Student Activity Funds  
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Evans High School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



**Vernon Parish School Board  
Leesville, Louisiana**

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**Evans High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**HORNBECK HIGH SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

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Hornbeck High School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** Two exceptions were noted where book balance does not match general ledger balance.

d. Determine the propriety of deposits in transit.

**Comment:** No deposits in transit were noted.

e. Examine all interfund transfers.

**Comment:** No interfund transfers were noted.

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

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Hornbeck High School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

The following procedures were performed for two basketball games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** One exception where ticket reconciliation was not properly prepared.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
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Hornbeck High School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
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**Hornbeck High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**LEESVILLE HIGH SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

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Leesville High School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** Two exceptions where book balance does not match general ledger balance.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No interfund transfers were noted.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Leesville High School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** One exception noted where receipt is not dated.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

The following procedures were performed for one basketball game, one soccer game, and three football games:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the total deposit to proper posting.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Leesville High School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** Three exceptions noted where invoice date is more than 30 days prior to check date.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Leesville High School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**PARKWAY ELEMENTARY SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Parkway Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:
  - a. Verify the mathematical accuracy of the reconciliations.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - b. Agree the balance per the bank statement to the amount on the bank reconciliation.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - c. Compare the reconciled book balance to the general ledger for the bank account.  
**Comment:** Two exceptions where book balance does not match general ledger balance.
  - d. Determine the propriety of deposits in transit.  
**Comment:** No deposits in transit were noted.
  - e. Examine all interfund transfers.  
**Comment:** No interfund transfers were noted.
  - f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - g. Ensure that all checks on the bank statement are accounted for.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.
  - i. Investigate any outstanding checks which are over 90 days old.  
**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Parkway Elementary School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletic games at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletic games at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletic games at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletic games at this location.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Parkway Elementary School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Parkway Elementary School**

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.



**PICKERING ELEMENTARY SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Pickering Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** Two exceptions where book balance does not match general ledger balance.

d. Determine the propriety of deposits in transit.

**Comment:** No deposits in transit were noted.

e. Examine all interfund transfers.

**Comment:** No interfund transfers were noted.

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No outstanding checks over 90 days old were noted.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Pickering Elementary School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** Three exceptions – two did not have deposit slips and one was missing a receipt.

- b. Determine deposit was made on a timely basis.

**Comment:** Four exceptions – one receipt was not dated and as noted above, one was missing a receipt, and two did not have deposit slips.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure except that one receipt was missing as noted above.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure except that one receipt was missing as noted above.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletic games at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletic games at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletic games at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletic games at this location.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

Pickering Elementary School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** Two exceptions where documentation did not include receipt or invoice. One exception where receipts did not total check amount.

- d. Invoice amount agrees with check amount.

**Comment:** As noted in c. above, two exceptions where documentation did not include receipt or invoice and one exception where receipts did not total check amount.

- e. Charge is supported by proper documentation.

**Comment:** Two exceptions where PO was not signed by principal in addition to the two exceptions where check documentation did not include receipt or invoice and one exception where receipts did not total check amount as noted in c. above.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**Pickering Elementary School**

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

**WEST ELEMENTARY SCHOOL**

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

West Elementary School

## Cash and Cash Equivalents

The following procedures were performed:

1. Obtain bank reconciliations for all bank accounts for two months and perform the following procedures:

a. Verify the mathematical accuracy of the reconciliations.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

b. Agree the balance per the bank statement to the amount on the bank reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

c. Compare the reconciled book balance to the general ledger for the bank account.

**Comment:** Two exceptions where book balance does not match general ledger balance.

d. Determine the propriety of deposits in transit.

**Comment:** No deposits in transit were noted.

e. Examine all interfund transfers.

**Comment:** No interfund transfers were noted.

f. Support the outstanding checks by comparing to the checks clearing in subsequent months' bank statements.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

g. Ensure that all checks on the bank statement are accounted for.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

h. Determine that cash is invested in only one bank account in accordance with LSA-R.S. 39:2955.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

i. Investigate any outstanding checks which are over 90 days old.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

West Elementary School

## Receipts

The following procedures were performed:

1. Perform a cash count when on the premises to determine that receipts have been issued for all monies on hand and that un-deposited monies represent no more than three days receipts.

**Comment:** No cash was on hand as of the day of testing.

2. Select fifteen receipts on a random basis and perform the following procedures:

- a. Trace to validated deposit slip.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Determine deposit was made on a timely basis.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Trace the individual receipts within the deposit to the cash receipts journal to determine that the receipt batch matches the deposit total.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Trace the individual receipts within the deposit to the related account ledger card, teacher log/receipt, and concessions inventory or admission ticket reconciliation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Obtain copies of the game schedules for athletics and perform the following procedure:

- a. Trace from the date of the game to the ticket reconciliation and deposit for each game.

**Comment:** No athletic games at this location.

- b. Determine deposit was made on a timely basis.

**Comment:** No athletic games at this location.

- c. Determine that ticket reconciliation was properly prepared.

**Comment:** No athletic games at this location.

- d. Trace the total deposit to proper posting.

**Comment:** No athletic games at this location.



Vernon Parish School Board  
Leesville, Louisiana

Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020

West Elementary School

## Expenditures

The following procedures were performed:

1. Review checks written for the past month while on the premises to determine that bills are paid timely and checks written appear to have documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

2. Select twenty-five disbursements on a random basis and test for the following attributes:

- a. Documentation is canceled to prevent duplicate payment.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- b. Check is signed by authorized personnel.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- c. Evidence of receipts of goods or services.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- d. Invoice amount agrees with check amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- e. Charge is supported by proper documentation.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- f. Endorsement agrees with payee.

**Comment:** This attribute is not applicable.

- g. Invoice date is current when compared to date of check.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- h. Accounting distribution/classification is consistent and correctly posted.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- i. Charge appears to be necessary and reasonable.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

- j. Ascertain that expenditures are in accordance with the School Board's financial policies, particularly the purchasing policy.

**Vernon Parish School Board  
Leesville, Louisiana**

**Student Activity Funds  
Agreed-Upon Procedures  
June 30, 2020**

**West Elementary School**

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

3. Review unpaid invoices for long outstanding amount.

**Comment:** No exceptions were noted as a result of applying the agreed upon procedure.

President  
Jackie Self

Superintendent  
James Williams

Vice-President  
John Blankenbaker

## Vernon Parish School Board

201 Belview Road  
LEESVILLE, LOUISIANA 71446  
(337) 239-3401  
Fax (337) 238-5777

### BOARD MEMBERS:

District One  
Doug Brandon  
Robert Pynes, Jr.  
Jim Seaman  
Jackie Self  
Steve Woods

District Two  
Angie Davis

District Three  
David Detz

District Four  
Randy Martin

District Five  
Shad Stewart

District Six  
Vernon L. Travis, Jr.

District Seven  
John Blankenbaker

District Eight  
Lisa Thompson

All Student Activity fund discrepancies were discussed with appropriate school personnel to go over the proper way and procedures for handling school activity fund guidelines to ensure accurate and correct reporting.

"An Equal Opportunity Employer"