

**NATCHITOCHEs PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2018**

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

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Natchitoches Parish School Activity Funds
Natchitoches, Louisiana

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Johnson, Thomas & Cunningham

Certified Public Accountants

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

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447

INDEPENDENT AUDITOR'S REPORT

Natchitoches Parish School Board
Natchitoches, Louisiana 71457

Report on the Financial Statements

We have audited the accompanying financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the fiduciary funds of the School Activity Funds as of June 30, 2018, and the respective changes in financial position for those fiduciary funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

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

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

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

The financial information for the year ended June 30, 2017, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unmodified opinion dated December 6, 2017, on the basic financial statements of the Natchitoches Parish School Activity Funds.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 13, 2018, on our consideration of the School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Activity Funds' internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report dated November 13, 2018 on the results of our state-wide agreed upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state-wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

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

November 13, 2018

BASIC FINANCIAL STATEMENTS
(Combined Statements - Overview)

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$331,806</u>	<u>\$664,080</u>	<u>\$995,886</u>	<u>\$864,165</u>
NET POSITION:				
Unrestricted	\$331,806	\$ 0	\$331,806	\$334,881
Restricted	<u>0</u>	<u>664,080</u>	<u>664,080</u>	<u>529,284</u>
Total Net Position	<u>\$331,806</u>	<u>\$664,080</u>	<u>\$995,886</u>	<u>\$864,165</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 1,869	\$ 0	\$ 1,869	\$ 2,506
Educational Materials	6,160	0	6,160	7,016
Concession Sales	173,482	0	173,482	233,990
Athletics, Other	6,694	0	6,694	15,825
Spirit Shirt Sales	1,351	0	1,351	1,777
Book Fair	0	12,097	12,097	11,577
Yearbook Sales	988	0	988	0
Carnival Income & Other Fundraisers	73,457	50	73,507	86,021
Field Trips	11,750	59,215	70,965	87,968
Locker Fees	1,205	0	1,205	1,380
Student ID	11,942	0	11,942	12,651
Parking Permits	5,295	0	5,295	5,320
Interest Income	1,551	0	1,551	1,028
School Board Reimb.	2,662	0	2,662	2,729
Homecoming	2,870	0	2,870	0
4-H Club	0	10,721	10,721	10,970
4-H Club-Middle	0	11,584	11,584	1,616
8 th Grade	0	1,110	1,110	0
African American	0	15,154	15,154	9,233
Art	4,982	4,340	9,322	14,286
Athletics	3,332	45,555	48,887	48,200
Athletics-Girls	0	0	0	2,308
Athletics-Boys	0	0	0	1,639
Band	0	7,186	7,186	5,332
Band Boosters	0	28,749	28,749	22,502
Baseball	0	58,408	58,408	55,346
Basketball	0	34,512	34,512	41,430
Basketball-Jr. High Boys	0	2,689	2,689	1,378
Basketball-Jr. High Girls	0	10,781	10,781	12,440
Basketball-Boys	0	61,039	61,039	72,738
Basketball-Girls	0	41,111	41,111	46,496
BETA Club	0	13,177	13,177	6,289
Biology	0	875	875	665

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Builders Club	\$ 0	\$ 956	\$ 956	\$ 625
Cheerleaders	0	97,724	97,724	80,318
Cheerleaders-Jr. High	0	0	0	375
Chiefettes	0	46,479	46,479	20,666
Choir	0	673	673	1,166
Class of 2017	0	52	52	6,621
Class of 2018	0	7,755	7,755	10,342
Class of 2019	0	8,153	8,153	2,383
Class of 2020	0	1,451	1,451	4,050
Class of 2021	0	6,328	6,328	0
Cross Country	0	0	0	574
DARE	0	877	877	1,573
Desktop Publishing	0	6,268	6,268	6,100
Donations/Miscellaneous	148,793	740	149,533	174,765
Drama	0	5,895	5,895	692
Elementary Honors Society	0	495	495	0
Engineering	0	480	480	235
FBLA	0	9,720	9,720	7,884
FCA	0	7,123	7,123	9,390
FCS	0	8,420	8,420	6,107
FFA	0	45,959	45,959	51,793
Fishing Club	0	2,300	2,300	3,505
Football	0	111,392	111,392	74,311
Football-Jr. High	0	33,649	33,649	43,970
Football Booster	0	7,086	7,086	9,924
Football Gate/Trainers	0	60	60	0
Forensic Science	0	700	700	623
Functional Workshop	0	4,028	4,028	3,789
Glee Club	0	60	60	1,099
Golf	0	0	0	317
Graduation	1,815	3,973	5,788	2,623
Guidance Office	0	580	580	433
JAG	0	14,140	14,140	4,001

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
JROTC	\$ 0	\$ 53,043	\$ 53,043	\$ 66,672
K Kids	0	3,562	3,562	2,441
Key Club	0	0	0	3,058
LEO Club	0	1,848	1,848	0
Library	15,850	32,290	48,140	58,593
Lost Books	0	0	0	128
Maroon Line/Dance Lines	0	19,353	19,353	19,820
Math Club	0	1,694	1,694	1,639
Music Club	0	8,621	8,621	10,463
National Honor Society	0	5,660	5,660	5,469
Orchestra	0	78,320	78,320	108,211
PAL	0	39,916	39,916	54,486
Patriot Club	0	0	0	319
PBIS	0	16,371	16,371	20,909
Pep Squad	0	8,823	8,823	1,255
Physics	0	135	135	155
Playground Equipment	0	0	0	947
Powerlifting	0	13,387	13,387	19,317
Pre-K	0	937	937	3,417
Pro Start	0	0	0	4,605
Professional Development	2,640	0	2,640	2,460
PTSO/PTO/Parent Assoc.	0	56,416	56,416	61,174
Publications	0	14,756	14,756	10,531
Read First	0	2,000	2,000	0
Robotics	0	4,478	4,478	6,054
SADD	0	3,814	3,814	4,933
Science	0	3,270	3,270	3,860
Soccer	0	7,548	7,548	5,915
Soccer-Boys	0	4,225	4,225	3,369
Soccer-Girls	0	4,261	4,261	3,850
Softball	0	48,075	48,075	41,599
Special Education	0	29	29	0
Strings	0	72,990	72,990	0

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Student Asst./Supply	\$ 0	\$ 220	\$ 220	\$ 0
Student Council/SGO	2,126	8,735	10,861	13,132
Student Leadership	0	128	128	135
Swimming	0	1,200	1,200	831
SWPBS Account	0	3,699	3,699	5,678
Teacher/Classroom Supplies	10,018	8,621	18,639	18,466
Teachers' Concessions	0	3,688	3,688	5,054
Teachers' Courtesy Fund	0	5,738	5,738	7,682
Technology	5,280	369	5,649	5,327
Tennis	0	3,395	3,395	1,295
Track	0	25,703	25,703	24,664
Tribal Council	0	0	0	2,960
Virtual School	0	1,984	1,984	1,798
Volleyball	0	38,398	38,398	52,042
YACA	0	0	0	732
Yearbook	<u>4,938</u>	<u>20,332</u>	<u>25,270</u>	<u>30,522</u>
 Total Additions	 <u>\$501,050</u>	 <u>\$1,479,901</u>	 <u>\$1,980,951</u>	 <u>\$2,048,877</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 9,455	\$ 0	\$ 9,455	\$ 4,522
Educ. Supplies/Materials	8,651	0	8,651	12,659
Telephone	31,746	0	31,746	23,301
Concession Purchases	115,589	0	115,589	157,292
Athletics, Other	10,567	0	10,567	17,166
Spirit Shirt Costs	1,073	0	1,073	1,365
Book Fair Costs	0	10,926	10,926	11,752
School Board Reimb.	2,682	0	2,682	2,791
Parking Stickers	8,216	0	8,216	1,862
Student ID	8,810	0	8,810	14,423
Yearbook Costs	3,729	0	3,729	0
Carnival & Other				
Fundraiser Costs	45,815	117	45,932	62,905
Field Trips	12,226	58,814	71,040	85,076
Homecoming	1,268	0	1,268	0
Repairs & Maintenance	0	0	0	338
4-H Club	0	8,748	8,748	11,612
4-H Club-Middle	0	11,743	11,743	1,699
8 th Grade	0	1,106	1,106	0
African American	0	14,261	14,261	8,758
Art	7,865	3,314	11,179	17,302
Athletics	6,018	39,467	45,485	50,449
Athletics-Girls	0	0	0	816
Athletics-Boys	0	0	0	887
Band	0	6,903	6,903	7,744
Band Boosters	0	23,873	23,873	27,574
Baseball	0	62,087	62,087	55,322
Basketball	0	18,557	18,557	23,295
Basketball-Jr. High Boys	0	2,563	2,563	1,378
Basketball-Jr. High Girls	0	12,106	12,106	9,924
Basketball-Boys	0	74,748	74,748	75,741
Basketball-Girls	0	50,789	50,789	64,403
BETA Club	0	10,898	10,898	6,348

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Biology	\$ 0	\$ 936	\$ 936	\$ 639
Builders Club	0	273	273	498
Cheerleaders	0	87,600	87,600	70,698
Cheerleaders-Jr. High	0	0	0	2,354
Chiefettes	0	21,223	21,223	24,899
Choir	0	630	630	1,133
Class of 2016	0	1,051	1,051	2,205
Class of 2017	0	868	868	7,498
Class of 2018	0	6,134	6,134	8,926
Class of 2019	0	4,592	4,592	1,254
Class of 2020	0	535	535	2,777
Class of 2021	0	2,349	2,349	0
Cross Country	0	540	540	455
DARE	0	1,270	1,270	1,771
Desktop Publishing	0	9,778	9,778	8,676
Drama	0	2,747	2,747	802
Elementary Honors Society	0	231	231	186
Engineering	0	638	638	426
FBLA	0	9,193	9,193	5,744
FCA	0	6,136	6,136	8,220
FCS	0	9,425	9,425	4,457
FFA	0	44,203	44,203	52,100
Fishing Club	0	2,575	2,575	2,840
Football	0	92,634	92,634	76,321
Football-Jr. High	0	29,066	29,066	39,767
Football Booster	0	5,066	5,066	7,718
Football Trainers	0	9	9	0
Forensic Science	0	465	465	612
Functional Workshop	0	5,650	5,650	3,484
Garden Club	0	0	0	10
Glee Club	0	0	0	538
Golf	0	0	0	1,160
Graduation	2,004	2,373	4,377	4,503

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Guidance Office	\$ 0	\$ 336	\$ 336	\$ 434
JAG	0	11,900	11,900	3,881
JROTC	0	59,441	59,441	77,269
K Kids	0	3,488	3,488	2,503
Key Club	0	0	0	2,764
LEO Club	0	929	929	0
Library	14,854	30,812	45,666	61,318
Lost Books	0	0	0	128
Maroon Line/Dance Lines	0	7,362	7,362	17,220
Math Club	0	889	889	3,210
Miscellaneous	154,352	350	154,702	192,757
Music Club	0	5,668	5,668	10,009
National Honor Society	0	4,890	4,890	4,539
Orchestra	0	86,702	86,702	87,412
PAL	0	28,851	28,851	60,830
Patriot Club	0	168	168	35
PBIS	0	20,939	20,939	20,289
Pep Squad	0	8,113	8,113	1,294
Playground Equipment	0	0	0	4,028
Powerlifting	0	12,664	12,664	18,513
Pre-K	0	807	807	456
Pro Start	0	313	313	4,743
Professional Development	2,060	0	2,060	885
PTSO/PTO/Parent Assoc.	0	72,474	72,474	55,926
Publications	0	18,629	18,629	17,900
Right Start	0	0	0	20
Robotics	0	5,202	5,202	5,175
SADD	0	4,254	4,254	6,025
Science	0	3,844	3,844	3,537
Soccer	0	3,309	3,309	3,119
Soccer-Boys	0	6,475	6,475	3,690
Soccer-Girls	0	4,478	4,478	1,478
Softball	0	46,313	46,313	56,304

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Special Education	\$ 0	\$ 26	\$ 26	\$ 0
Strings	0	41,487	41,487	0
Student Asst./Supply	0	405	405	720
Student Council/SGO	1,391	6,998	8,389	10,957
Student Leadership	0	84	84	30
Student Trips	0	0	0	655
Swimming	0	927	927	1,675
SWPBS Account	0	4,250	4,250	4,605
Teacher/Classroom Supplies	14,993	15,029	30,022	35,462
Teachers' Concessions	0	4,001	4,001	4,290
Teachers' Courtesy Fund	0	6,145	6,145	8,186
Technology	2,713	1,638	4,351	34,957
Tennis	0	3,620	3,620	1,023
Track	0	22,972	22,972	30,351
Tribal Council	0	880	880	1,643
Virtual School	0	1,963	1,963	1,798
Volleyball	0	43,872	43,872	41,302
YACA	0	0	0	1,333
Yearbook	<u>0</u>	<u>20,046</u>	<u>20,046</u>	<u>26,310</u>
 Total Deductions	 <u>\$466,077</u>	 <u>\$1,383,153</u>	 <u>\$1,849,230</u>	 <u>\$2,034,363</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Increase in Net Position Before Transfers	\$ 34,973	\$ 96,748	\$ 131,721	\$ 14,514
Other Financing Sources (Uses):				
Transfers In	1,841	39,889	14,730	54,272
Transfers Out	<u>(39,889)</u>	<u>(1,841)</u>	<u>(14,730)</u>	<u>(54,272)</u>
Increase (Decrease) in Net Position	\$ (3,075)	\$ 134,796	\$ 131,721	\$ 14,514
Net Position at Beginning of Year	<u>334,881</u>	<u>529,284</u>	<u>864,165</u>	<u>849,651</u>
Net Position at End of Year	<u>\$331,806</u>	<u>\$ 664,080</u>	<u>\$ 995,886</u>	<u>\$ 864,165</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2018**

INTRODUCTION

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

The Natchitoches Parish School Board is the governing body for fifteen separate schools within the parish providing instructional and educational benefits for grades Pre-K (Pre-kindergarten) through 12. The following schools are included:

<u>School</u>	<u>Grade</u>
Natchitoches Central High School	9 - 12
Lakeview Sr. & Jr. High School	7 - 12
Natchitoches Magnet	1 - 8
NSU 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
Natchitoches Jr. High	6 - 8
L. P. Vaughn Elementary & Middle School	Pre-K - 8
Fairview Alpha Elementary & Jr. High	Pre-K - 8
Goldonna Elementary & Jr. High	Pre-K - 6
NSU Elementary Lab	K - 5
Weaver Elementary	Pre-K - 3
Frankie Ray Jackson, Sr. Technical Center	4 - 12

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

NATCHITOCHEES PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2018

B. REPORTING ENTITY

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

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

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

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

C. FUND ACCOUNTING

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

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

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2018

Funds of the School 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. These accounts are under the supervision of the school board, but belong to the individual schools or student bodies and are not available for use by the school board. Funds of the School Activity Funds include:

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

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. 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 fiduciary funds. The fiduciary funds use the following practices in recording additions and deductions:

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

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

E. BUDGETS

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

F. ENCUMBRANCES

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

G. CASH & CASH EQUIVALENTS

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

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2018

At June 30, 2018, the School Activity Funds had cash and cash equivalents with a carrying balance of \$995,886 and a bank balance of \$1,008,286 that was held in checking accounts at local banks, which was fully secured by FDIC and pledged securities.

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the School Activity Funds will not be able to recover its deposits. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the School Activity Funds that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the School Activity Funds' name.

H. FIXED ASSETS

Fixed asset purchases are recorded as deductions at the time purchased within the School Activity Funds. However, fixed asset purchases are capitalized and depreciated by the Natchitoches Parish School Board. Therefore, the School Activity Funds had no fixed assets as of June 30, 2018.

I. COMPENSATED ABSENCES

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

J. EQUITY CLASSIFICATIONS

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

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

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

NATCHITOCHEES PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2018

K. TOTAL COLUMNS ON SCHEDULES

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

L. USE OF ESTIMATES

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

NOTE 2 - INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables of the School Activity Funds as of June 30, 2018.

NOTE 3 - PENDING LITIGATION

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2018.

NOTE 4 - RELATED PARTY TRANSACTIONS

The School Activity Funds had no related party transactions for the year ended June 30, 2018.

**NATCHITOCHEES PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2018**

NOTE 5 - COMPENSATION PAID TO BOARD MEMBERS

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

NOTE 6 - LONG-TERM DEBT

The School Activity Funds had no long-term debt at June 30, 2018.

NOTE 7 – DEFICIT ACCOUNT BALANCE

Louisiana Revised Statute 17:414 dictates expenditures of restricted funds only be allowed to the extent funds are available. For the year ended June 30, 2018 there were no restricted accounts with deficit balances.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated events through November 13, 2018, the date the financial statements were available for issue, and identified the following subsequent event for disclosure.

Subsequent to June 30, 2018, the Natchitoches Parish School Board made the decision to close Cloutierville Elementary School.

SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF
CHANGES IN RESTRICTED ACCOUNT DEPOSIT BALANCES

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

Restricted <u>Activity</u>	Balance <u>6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-18</u>
4-H Club – Jr. High/Sr. High	\$ 8,965	\$ 17,586	\$ 17,117	\$ (258)	\$ 9,176
4-H Club – 4 th thru 6 th	129	4,719	3,374	0	1,474
8 th Grade	0	1,110	1,106	0	4
9 th Grade	39	0	0	0	39
Academic	173	0	0	0	173
African American	1,561	15,154	14,261	0	2,454
Archery	3	0	0	0	3
Art	3,010	4,340	3,314	(151)	3,885
Athletic Boosters	1	0	0	0	1
Athletics	9,964	45,555	39,466	0	16,053
Athletics-Boys	752	0	0	0	752
Athletics-Girls	1,492	0	0	0	1,492
Band	1,201	7,186	6,903	0	1,484
Band Boosters	3,570	28,749	23,873	69	8,515
Baseball	8,693	58,408	62,087	(370)	4,644
Basketball-Girls Jr. High	10	1,241	844	0	407
Basketball Team-Boys	30,965	62,806	76,746	8,958	25,983
Basketball Team-Girls	10,074	50,650	62,050	10,468	9,142
Basketball-Boys Jr. High	10,509	35,433	19,121	(18,958)	7,863
BETA Club	5,779	13,177	10,898	0	8,058
Bible Club	75	0	0	0	75
Biology	61	875	936	0	0
Biology (AP)	420	0	0	0	420
Book Fair	4,035	12,097	10,926	0	5,206
Builders Club	2,851	956	274	0	3,533
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	14,166	96,790	85,258	(1,253)	24,445
Cheerleaders-Jr. High	2,608	934	2,343	0	1,199
Chiefettes (Pep Squad)	20,978	46,479	21,223	(2,222)	44,012
Choir	51	673	630	0	94
Class of 2013	194	0	0	0	194
Class of 2015	1,029	0	0	0	1,029
Class of 2016	4,661	0	1,051	0	3,610
Class of 2017	3,846	52	868	0	3,030
Class of 2018	2,521	7,755	6,134	(500)	3,642

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018
(Continued)

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
Class of 2019	\$ 3,107	\$ 8,153	\$ 4,592	\$ 0	\$ 6,668
Class of 2020	1,273	1,451	535	0	2,189
Class of 2021	0	6,328	2,349	0	3,979
Computer	259	0	0	0	259
Cross Country	524	0	440	0	84
DARE	193	877	1,270	200	0
Debate Club	40	0	0	0	40
Desktop Publishing	4,751	6,268	9,778	1,960	3,201
Drama	1,666	5,895	2,747	0	4,814
Elementary Honors Society	174	495	231	0	438
Engineering	739	480	638	0	581
FBLA	942	9,720	9,193	0	1,469
FCA	7,704	7,123	6,137	(771)	7,919
FCS	2,405	8,420	9,425	75	1,475
FFA	2,770	45,959	44,203	(289)	4,237
Field Trips	5,571	43,044	42,612	(2,811)	3,192
Field Trips	2,227	16,171	16,201	(125)	2,072
First Responder	47	0	0	0	47
Fishing Club	2,332	2,300	2,575	(250)	1,807
Football	5,049	122,676	98,433	(574)	28,718
Football Boosters	3,445	7,086	5,066	0	5,465
Football Club	2,047	22,365	23,268	(577)	567
Football Trainers	0	60	9	0	51
Forensic Science	44	700	465	(75)	204
Functional Workshop	1,769	4,028	5,650	0	147
Garden Club	1,045	0	0	0	1,045
Glee Club	412	60	0	0	472
Golf	45	0	0	0	45
Graduation	852	3,973	2,373	(190)	2,262
Guidance Office	1,318	580	336	0	1,562
JAG	120	14,140	11,900	0	2,360
JROTC	21,501	53,044	59,441	7,436	22,540
K Kids	115	3,562	3,488	0	189
Key Club	1,319	0	0	0	1,319

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018
(Continued)

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
LAP	\$ 57	\$ 0	\$ 0	\$ 0	\$ 57
LEO Club	0	1,848	929	0	919
Library	18,053	32,290	30,812	(547)	18,984
Maroon Line/Dance Lines	3,310	19,353	7,362	(1,567)	13,734
Math Club	1,737	1,694	889	0	2,542
Miscellaneous	(306)	790	465	373	392
Music Club	4,450	8,621	5,668	0	7,403
National Honor Society	2,768	5,660	4,890	0	3,538
Orchestra	47,586	151,310	128,189	(75)	70,632
PAL	21,094	39,916	28,851	0	32,159
Patriot Club	284	0	168	0	116
PBIS	7,395	16,371	20,939	458	3,285
Peer Helpers/Facilitators	210	0	0	(46)	164
Pep Squad	701	8,823	8,112	0	1,412
Physics	508	135	0	0	643
Playground Equipment	18,718	0	0	3,030	21,748
Powerlifting	1,631	13,387	12,664	305	2,659
Pre-K	7,486	937	807	0	7,616
Pro Start	313	0	313	0	0
PTSO/PTO/Parent Assoc.	59,507	56,416	72,474	6,395	49,844
Publications	2,492	14,756	18,629	6,925	5,544
Quiz Bowl	348	0	0	0	348
Read First	0	2,000	0	0	2,000
Robotics	2,792	4,478	5,202	222	2,290
Rodeo Club	521	0	0	0	521
SADD	2,058	3,814	4,254	(378)	1,240
Science	1,470	3,270	3,844	0	896
Science Club	80	0	0	0	80
Soccer	4,796	7,548	3,309	(7,000)	2,035
Soccer-Boys	1,266	4,225	6,475	3,250	2,266
Soccer-Girls	3,388	4,261	4,478	3,250	6,421
Softball	4,588	48,073	46,314	482	6,829
Spanish Club	285	0	0	0	285
Special Education	0	29	26	0	3

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018
(Continued)

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
St. Jude's	\$ 3,730	\$ 0	\$ 0	\$ 0	\$ 3,730
Student Assistance/Supply	2,910	220	405	0	2,725
Student Council/SGO	8,834	8,735	6,997	486	11,058
Student Leadership	301	128	84	0	345
Student Trips	5,842	0	0	0	5,842
Swimming	408	1,200	927	(250)	431
SWPBS	1,835	3,699	4,250	0	1,284
Teacher/Classroom Supplies	6,951	8,621	15,029	5,311	5,854
Teachers' Concessions	1,685	3,688	4,001	466	1,838
Teachers' Courtesy Fund	2,773	5,738	6,145	0	2,366
Technology	232	369	1,638	19,000	17,963
Tennis	476	3,395	3,620	(250)	1
Textbooks	100	0	0	0	100
Track	3,246	25,704	23,073	(1,349)	4,528
Tribal Council	1,301	0	880	(350)	71
Virtual School	0	1,984	1,963	0	21
Volleyball	17,144	38,398	43,872	(450)	11,220
Yearbook	<u>21,553</u>	<u>20,334</u>	<u>20,048</u>	<u>565</u>	<u>22,404</u>
Total	<u>\$529,284</u>	<u>\$1,479,901</u>	<u>\$1,383,153</u>	<u>\$38,048</u>	<u>\$664,080</u>

The accompanying notes are an integral part of this statement.

INDIVIDUAL SCHOOL INFORMATION

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$77,252</u>	<u>\$267,953</u>	<u>\$345,205</u>	<u>\$297,890</u>
NET POSITION:				
Unrestricted	\$77,252	\$ 0	\$ 77,252	\$ 77,758
Restricted	<u>0</u>	<u>267,953</u>	<u>267,953</u>	<u>220,132</u>
Total Net Position	<u>\$77,252</u>	<u>\$267,953</u>	<u>\$345,205</u>	<u>\$297,890</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 75
Concession Sales	17,465	0	17,465	25,858
Student ID	8,024	0	8,024	8,225
Parking Permits	4,845	0	4,845	4,780
Interest Income	767	0	767	473
4-H Club	0	0	0	155
African American	0	13,324	13,324	9,109
Art	0	4,340	4,340	4,235
Band Boosters	0	28,749	28,749	22,502
Baseball	0	32,931	32,931	37,823
Basketball	0	29,219	29,219	35,048
Basketball-Boys	0	39,101	39,101	39,666
Basketball-Girls	0	21,808	21,808	22,990
BETA Club	0	1,070	1,070	2,151
Biology	0	875	875	665
Cheerleaders	0	36,044	36,044	30,830
Chiefettes	0	46,479	46,479	20,666
Choir	0	673	673	1,166
Class of 2017	0	52	52	4,876
Class of 2018	0	3,710	3,710	6,927
Class of 2019	0	8,153	8,153	2,383
Class of 2020	0	1,451	1,451	4,050
Class of 2021	0	6,328	6,328	0
Cross Country	0	0	0	574
Desktop Publishing	0	6,268	6,268	6,100
Donations/Miscellaneous	22,053	0	22,053	20,218
Drama	0	620	620	390
Engineering	0	480	480	235
FBLA	0	9,399	9,399	7,884
FCA	0	1,775	1,775	2,324
FCS	0	8,420	8,420	6,107
FFA	0	30,053	30,053	34,966
Fishing Club	0	2,300	2,300	3,505

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
Football	\$ 0	\$111,392	\$111,392	\$ 74,311
Forensic Science	0	700	700	623
Functional Workshop	0	4,028	4,028	3,789
Glee Club	0	60	60	1,099
Golf	0	0	0	317
Graduation	0	2,032	2,032	1,176
Guidance Office	0	580	580	433
JROTC	0	38,676	38,676	48,081
Key Club	0	0	0	3,058
LEO Club	0	1,848	1,848	0
Library	0	890	890	1,276
Maroon Line/Dance Lines	0	16,704	16,704	17,010
Math	0	1,125	1,125	685
National Honor Society	0	3,400	3,400	3,150
Orchestra	0	77,240	77,240	28,764
Patriot Club	0	0	0	319
PBIS	0	6,203	6,203	2,207
Physics	0	135	135	155
Powerlifting	0	13,387	13,387	19,317
Pro Start	0	0	0	4,605
PTSO/PTO/Parent Assoc.	0	7,720	7,720	0
Publications	0	14,756	14,756	10,531
SADD	0	3,814	3,814	4,933
Science	0	3,190	3,190	3,836
Soccer	0	7,548	7,548	5,915
Soccer-Boys	0	4,225	4,225	3,369
Soccer-Girls	0	4,261	4,261	3,850
Softball	0	30,588	30,588	20,298
Student Council/SGO	0	0	0	2,883
Swimming	0	1,200	1,200	831
Teacher/Classroom Supplies	0	0	0	192
Teachers' Courtesy Fund	0	0	0	1,000

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Technology	\$ 0	\$ 369	\$ 369	\$ 407
Tennis	0	3,395	3,395	1,295
Track	0	12,637	12,637	13,316
Volleyball	0	38,398	38,398	52,042
YACA	<u>0</u>	<u>0</u>	<u>0</u>	<u>732</u>
 Total Additions	 <u>\$53,154</u>	 <u>\$744,123</u>	 <u>\$797,277</u>	 <u>\$702,761</u>
 DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 2,315
Telephone	5,143	0	5,143	5,280
Concession Purchases	0	0	0	1,743
Parking Stickers	7,914	0	7,914	1,590
Student ID	5,619	0	5,619	12,179
4-H Club	0	0	0	35
African American	0	13,013	13,013	8,758
Art	0	3,314	3,314	3,302
Band Boosters	0	23,873	23,873	27,574
Baseball	0	36,795	36,795	38,485
Basketball	0	10,907	10,907	11,943
Basketball-Boys	0	53,623	53,623	44,391
Basketball-Girls	0	32,896	32,896	39,494
BETA Club	0	741	741	1,820
Biology	0	936	936	639
Cheerleaders	0	35,744	35,744	28,774
Chiefettes	0	21,223	21,223	24,899
Choir	0	630	630	1,133
Class of 2017	0	0	0	5,920
Class of 2018	0	2,576	2,576	5,610
Class of 2019	0	4,592	4,592	1,254
Class of 2020	0	535	535	2,777
Class of 2021	0	2,349	2,349	0

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Cross Country	\$ 0	\$ 440	\$ 440	\$ 455
Desktop Publishing	0	9,778	9,778	8,676
Drama	0	308	308	423
Engineering	0	638	638	426
FBLA	0	9,011	9,011	5,744
FCA	0	1,836	1,836	2,421
FCS	0	9,425	9,425	4,457
FFA	0	29,688	29,688	34,373
Fishing Club	0	2,575	2,575	2,840
Football	0	92,634	92,634	76,321
Forensic Science	0	465	465	612
Functional Workshop	0	5,650	5,650	3,484
Glee Club	0	0	0	538
Golf	0	0	0	1,160
Graduation	0	677	677	3,318
Guidance Office	0	336	336	434
JROTC	0	36,546	36,546	49,496
Key Club	0	0	0	2,764
LEO Club	0	929	929	0
Library	0	1,023	1,023	289
Maroon Line/Dance Lines	0	4,892	4,892	14,679
Math	0	250	250	2,184
Miscellaneous	31,374	0	31,374	29,194
National Honor Society	0	2,827	2,827	2,751
Orchestra	0	85,516	85,516	11,289
Patriot Club	0	168	168	35
PBIS	0	8,498	8,498	1,511
Powerlifting	0	12,664	12,664	18,513
Pro Start	0	313	313	4,743
PTSO/PTO/Parent Assoc.	0	6,106	6,106	0
Publications	0	18,629	18,629	17,900
Right Start	0	0	0	20

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
SADD	\$ 0	\$ 4,254	\$ 4,254	\$ 6,025
Science	0	3,844	3,844	3,537
Soccer	0	3,309	3,309	3,119
Soccer-Boys	0	6,475	6,475	3,690
Soccer-Girls	0	4,478	4,478	1,478
Softball	0	27,327	27,327	35,689
Student Council/SGO	0	792	792	2,508
Swimming	0	927	927	1,675
Teacher/Classroom Supplies	0	5,755	5,755	7,192
Teachers' Courtesy Fund	0	0	0	1,200
Technology	0	230	230	181
Tennis	0	3,620	3,620	1,023
Track	0	9,460	9,460	17,019
Volleyball	0	43,872	43,872	41,302
YACA	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,333</u>
Total Deductions	<u>\$50,050</u>	<u>\$699,912</u>	<u>\$749,962</u>	<u>\$697,936</u>
Increase in Net Position Before Transfers	\$ 3,104	\$ 44,211	\$ 47,315	\$ 4,825
Other Financing Sources (Uses):				
Transfers In	390	4,000	4,390	7,000
Transfers Out	<u>(4,000)</u>	<u>(390)</u>	<u>(4,390)</u>	<u>(7,000)</u>
Increase in Net Position	\$ (506)	\$ 47,821	\$ 47,315	\$ 4,825
Net Position at Beginning of Year	<u>77,758</u>	<u>220,132</u>	<u>297,890</u>	<u>293,065</u>
Net Position at End of Year	<u>\$77,252</u>	<u>\$267,953</u>	<u>\$345,205</u>	<u>\$297,890</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
4-H Club	\$ 810	\$ 0	\$ 0	\$ 0	\$ 810
Academic	171	0	0	0	171
African American	1,317	13,324	13,013	0	1,628
Art	2,653	4,340	3,314	0	3,679
Athletics	1	0	0	0	1
Band Boosters	3,399	28,749	23,873	69	8,344
Baseball	6,318	32,931	36,795	(250)	2,204
Basketball-Boys	28,905	39,101	53,623	9,370	23,753
Basketball-Girls	3,725	21,808	32,896	9,870	2,507
Basketball-Boys Jr. High	2,367	29,219	10,907	(18,958)	1,721
BETA Club	927	1,070	741	0	1,256
Bible Club	75	0	0	0	75
Biology	61	875	936	0	0
Biology (AP)	420	0	0	0	420
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	4,294	36,044	35,744	(603)	3,991
Cheerleaders-Jr. High	1,199	0	0	0	1,199
Chiefettes	20,978	46,479	21,223	(2,222)	44,012
Choir	48	673	630	0	91
Class of 2013	194	0	0	0	194
Class of 2015	1,025	0	0	0	1,025
Class of 2016	3,610	0	0	0	3,610
Class of 2017	2,346	52	0	0	2,398
Class of 2018	2,422	3,710	2,576	(500)	3,056
Class of 2019	3,107	8,153	4,592	0	6,668
Class of 2020	1,273	1,451	535	0	2,189
Class of 2021	0	6,328	2,349	0	3,979
Computer	259	0	0	0	259
Cross Country	524	0	440	0	84
Debate Club	40	0	0	0	40
Desktop Publishing	4,751	6,268	9,778	1,960	3,201
Drama	1,264	620	308	0	1,576
Engineering	739	480	638	0	581
FBLA	942	9,399	9,011	0	1,330
FCA	3,259	1,775	1,836	(150)	3,048

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018
(Continued)

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
FCS	\$ 2,405	\$ 8,420	\$ 9,425	\$ 75	\$ 1,475
FFA	2,415	30,053	29,688	(235)	2,545
First Responder	47	0	0	0	47
Fishing Club	2,332	2,300	2,575	(250)	1,807
Football	3,569	111,392	92,634	(574)	21,753
Forensic Science	44	700	465	(75)	204
Functional Workshop	1,769	4,028	5,650	0	147
Glee Club	412	60	0	0	472
Golf	45	0	0	0	45
Graduation	710	2,032	677	0	2,065
Guidance Office	1,318	580	336	0	1,562
JROTC	846	38,676	36,546	(415)	2,561
Key Club	1,319	0	0	0	1,319
LEO Club	0	1,848	929	0	919
Library	1,911	890	1,023	0	1,778
Maroon Line/Dance Lines	1,956	16,704	4,892	(605)	13,163
Math Club	665	1,125	250	0	1,540
National Honor Society	2,569	3,400	2,827	0	3,142
Orchestra	38,110	77,240	85,516	(75)	29,759
Patriot Club	284	0	168	0	116
PBIS	2,273	6,203	8,498	200	178
Physics	508	135	0	0	643
Powerlifting	1,631	13,387	12,664	305	2,659
Pro Start	313	0	313	0	0
PTSO/PTO/Parent Assoc.	380	7,720	6,106	0	1,994
Publications	2,492	14,756	18,629	6,925	5,544
Quiz Bowl	176	0	0	0	176
Robotics	12	0	0	0	12
Rodeo Club	521	0	0	0	521
SADD	2,058	3,814	4,254	(378)	1,240
Science	1,123	3,190	3,844	0	469
Science Club	66	0	0	0	66
Soccer	4,796	7,548	3,309	(7,000)	2,035
Soccer-Boys	1,266	4,225	6,475	3,250	2,266

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018
(Continued)

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
Soccer-Girls	\$ 3,388	\$ 4,261	\$ 4,478	\$ 3,250	\$ 6,421
Softball	2,582	30,588	27,327	(250)	5,593
St. Jude's	3,730	0	0	0	3,730
Student Council/SGO	4,311	0	792	(475)	3,044
Student Leadership	195	0	0	0	195
Swimming	408	1,200	927	(250)	431
Teacher/Classroom Supplies	2,224	0	5,755	4,000	469
Teachers' Courtesy Fund	20	0	0	0	20
Technology	232	369	230	0	371
Tennis	476	3,395	3,620	(250)	1
Textbooks	100	0	0	0	100
Track	1,372	12,637	9,460	(1,699)	2,850
Volleyball	<u>17,144</u>	<u>38,398</u>	<u>43,872</u>	<u>(450)</u>	<u>11,220</u>
Total	<u>\$220,132</u>	<u>\$744,123</u>	<u>\$699,912</u>	<u>\$ 3,610</u>	<u>\$267,953</u>

The accompanying notes are an integral part of this statement.

LAKEVIEW SR. AND JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$13,411</u>	<u>\$60,191</u>	<u>\$73,602</u>	<u>\$69,193</u>
NET POSITION:				
Unrestricted	\$13,411	\$ 0	\$13,411	\$17,728
Restricted	<u>0</u>	<u>60,191</u>	<u>60,191</u>	<u>51,465</u>
Total Net Position	<u>\$13,411</u>	<u>\$60,191</u>	<u>\$73,602</u>	<u>\$69,193</u>

The accompanying notes are an integral part of this statement.

LAKEVIEW SR. AND JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 500	\$ 0	\$ 500	\$ 0
Educational Materials	0	0	0	902
Concession Sales	51,516	0	51,516	59,327
Athletics, Other	2,117	0	2,117	4,078
Locker Fees	1,205	0	1,205	1,380
Parking Permits	450	0	450	540
Interest Income	187	0	187	134
4-H Club	0	655	655	3,159
Band	0	6,936	6,936	3,695
Baseball	0	21,702	21,702	13,317
Basketball-Jr. High Boys	0	404	404	300
Basketball-Jr. High Girls	0	404	404	300
Basketball-Boys	0	21,420	21,420	24,182
Basketball-Girls	0	18,465	18,465	23,506
BETA Club	0	3,746	3,746	4,138
Cheerleaders	0	30,900	30,900	11,973
Class of 2017	0	0	0	1,745
Class of 2018	0	4,045	4,045	3,415
Donations/Miscellaneous	8,731	0	8,731	15,051
Drama	0	4,765	4,765	0
FCA	0	650	650	170
FFA	0	15,906	15,906	16,827
Football-Jr. High	0	22,365	22,365	32,883
Football Booster	0	7,086	7,086	9,924
Football Gate/Trainers	0	60	60	0
JROTC	0	14,367	14,367	18,591
Library	0	40	40	173
Math Club	0	0	0	139
National Honor Society	0	1,266	1,266	1,622
PBIS	0	331	331	361
Science	0	80	80	24
Softball	0	7,549	7,549	10,284
Teachers' Concessions	0	1,500	1,500	1,128

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW SR. AND JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
Track	\$ 0	\$ 6,379	\$ 6,379	\$ 3,944
Yearbook	<u>0</u>	<u>4,377</u>	<u>4,377</u>	<u>8,639</u>
 Total Additions	 <u>\$64,706</u>	 <u>\$195,398</u>	 <u>\$260,104</u>	 <u>\$275,851</u>
 DEDUCTIONS:				
Office Expenses	\$ 495	\$ 0	\$ 495	\$ 0
Educational Supplies/Materials	0	0	0	3,455
Telephone	5,155	0	5,155	5,117
Concession Purchases	34,111	0	34,111	32,191
Athletics, Other	3,258	0	3,258	1,702
Parking Stickers	302	0	302	272
4-H Club	0	577	577	3,075
Athletics	0	0	0	339
Band	0	6,602	6,602	5,619
Baseball	0	21,769	21,769	12,311
Basketball-Jr. High Boys	0	287	287	300
Basketball-Jr. High Girls	0	287	287	436
Basketball-Boys	0	20,847	20,847	23,362
Basketball-Girls	0	17,335	17,335	24,909
BETA Club	0	3,032	3,032	4,468
Cheerleaders	0	27,776	27,776	9,012
Class of 2016	0	1,051	1,051	2,205
Class of 2017	0	868	868	1,578
Class of 2018	0	3,558	3,558	3,316
Drama	0	2,256	2,256	0
FCA	0	451	451	291
FFA	0	14,515	14,515	17,727
Football-Jr. High	0	23,268	23,268	30,160
Football Booster	0	5,066	5,066	7,718
Football Trainers	0	9	9	0
JROTC	0	22,895	22,895	27,773
Library	0	64	64	50

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW SR. AND JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Miscellaneous	\$17,159	\$ 0	\$ 17,159	\$ 19,969
National Honor Society	0	1,224	1,224	1,546
PBIS	0	429	429	720
Softball	0	7,834	7,834	11,273
Teachers' Concessions	0	1,754	1,754	250
Track	0	6,971	6,971	3,799
Yearbook	<u>0</u>	<u>4,490</u>	<u>4,490</u>	<u>10,301</u>
Total Deductions	<u>\$60,480</u>	<u>\$195,215</u>	<u>\$255,695</u>	<u>\$265,244</u>
Increase (Decrease) in Net Position Before Transfers	\$ 4,226	\$ 183	\$ 4,409	\$ 10,607
Other Financing Sources (Uses):				
Transfers In		8,543	8,543	11,433
Transfers Out	<u>(8,543)</u>	<u>0</u>	<u>(8,543)</u>	<u>(11,433)</u>
Increase (Decrease) in Net Position	\$ (4,317)	\$ 8,726	\$ 4,409	\$ 10,607
Net Position at Beginning of Year	<u>17,728</u>	<u>51,465</u>	<u>69,193</u>	<u>58,586</u>
Net Position at End of Year	<u>\$13,411</u>	<u>\$ 60,191</u>	<u>\$ 73,602</u>	<u>\$ 69,193</u>

The accompanying notes are an integral part of this statement.

LAKEVIEW SR. AND JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
Athletics	\$ 171	\$ 0	\$ 0	\$ 0	\$ 171
4-H Club	84	655	577	0	162
9 th Grade	39	0	0	0	39
Athletic Boosters	1	0	0	0	1
BETA Club	4,679	3,746	3,032	0	5,393
Band	461	6,936	6,602	0	795
Band Boosters	171	0	0	0	171
Baseball	1,702	21,702	21,769	(120)	1,515
Basketball-Jr. High Boys	0	404	287	0	117
Basketball-Jr. High Girls	10	404	287	0	127
Basketball-Boys	1,858	21,420	20,847	(412)	2,019
Basketball-Girls	3,081	18,465	17,335	598	4,809
Cheerleaders	3,828	30,900	27,776	(650)	6,302
Class of 2018	99	4,045	3,558	0	586
Class of 2015	4	0	0	0	4
Class of 2016	1,051	0	1,051	0	0
Class of 2017	1,500	0	0868	0	632
Drama	0	4,765	2,256	0	2,509
FCA	595	650	451	0	794
FFA	356	15,906	14,515	(54)	1,693
Football Boosters	3,446	7,086	5,066	0	5,466
Football-Jr. High	2,047	22,365	23,268	(577)	567
JROTC	20,655	14,367	22,895	7,851	19,978
Football Gate	0	60	9	0	51
Library	1,812	40	64	0	1,788
Dance Line	118	0	0	0	118
Math Club	304	0	0	0	304
National Honor Society	76	1,266	1,224	0	118
PBIS	266	331	429	0	168
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Science	347	80	0	0	427
Softball	162	7,549	7,834	732	609
Spanish Club	129	0	0	0	129
Student Council/SGO	652	0	0	0	652

Continued next page.

The accompanying notes are an integral part of this statement.

LAKEVIEW SR. AND JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018
(Continued)

Restricted <u>Activity</u>	Balance <u>6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-18</u>
Teachers' Concessions	\$ 1,039	\$ 1,500	\$ 1,754	\$ 610	\$ 1,395
Track	605	6,379	6,971	0	13
Yearbook	<u>70</u>	<u>4,377</u>	<u>4,490</u>	<u>565</u>	<u>522</u>
Total	<u>\$51,465</u>	<u>\$195,398</u>	<u>\$195,215</u>	<u>\$8,543</u>	<u>\$60,191</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$20,214</u>	<u>\$50,889</u>	<u>\$71,103</u>	<u>\$67,913</u>
NET POSITION:				
Unrestricted	\$20,214	\$ 0	\$20,214	\$12,731
Restricted	<u>0</u>	<u>50,889</u>	<u>50,889</u>	<u>55,182</u>
Total Net Position	<u>\$20,214</u>	<u>\$50,889</u>	<u>\$71,103</u>	<u>\$67,913</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ADDITIONS:				
Concessions	\$ 8,513	\$ 0	\$ 8,513	\$ 8,052
Book Fair	0	7,466	7,466	6,929
Carnival Income & Other Fundraisers	15,034	0	15,034	23,955
Field Trips	0	12,633	12,633	17,968
Interest Income	154	0	154	111
4-H Club	0	2,273	2,273	2,085
Athletics	0	5,441	5,441	6,209
Builders Club	0	956	956	0
Cheerleaders	0	3,005	3,005	1,305
DARE	0	700	700	615
Donations/Miscellaneous	9,683	0	9,683	7,463
Elementary Honors Society	0	495	495	0
FCA	0	1,874	1,874	4,949
K Kids	0	210	210	957
Math Club	0	569	569	618
National Honor Society	0	994	994	697
Orchestra	0	1,080	1,080	1,186
Pep Squad	0	360	360	0
PTSO/PTO/Parent Assoc.	0	9,287	9,287	10,133
Robotics	0	1,848	1,848	3,917
Student Council/SGO	0	3,770	3,770	3,812
SWPBS	0	2,302	2,302	4,886
Teachers' Concessions	0	0	0	79
Teachers' Courtesy Fund	0	0	0	805
Virtual School	0	1,984	1,984	1,798
Yearbook	<u>0</u>	<u>2,690</u>	<u>2,690</u>	<u>1,385</u>
Total Additions	<u>\$33,384</u>	<u>\$59,937</u>	<u>\$ 93,321</u>	<u>\$109,914</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 44	\$ 0	\$ 44	\$ 0
Telephone	1,023	0	1,023	1,326
Concession Purchases	4,422	0	4,422	8,147
Book Fair Costs	0	6,033	6,033	6,676
Carnival & Other				
Fundraiser Costs	11,013	0	11,013	21,958
Field Trips	0	13,303	13,303	18,441
4-H Club	0	1,735	1,735	1,736
Art	0	0	0	115
Athletics	0	5,265	5,265	7,368
Builders Club	0	273	273	0
Cheerleaders	0	2,765	2,765	1,455
DARE	0	700	700	615
Elementary Honors Society	0	231	231	186
FCA	0	1,614	1,614	3,923
Garden Club	0	0	0	10
K Kids	0	177	177	1,026
Math Club	0	564	564	477
Miscellaneous	7,899	0	7,899	3,800
Music Club	0	0	0	301
National Honor Society	0	839	839	242
Orchestra	0	1,186	1,186	1,052
Pep Squad	0	334	334	517
PTSO/PTO/Parent Assoc.	0	12,813	12,813	13,282
Robotics	0	3,236	3,236	2,894
Student Council/SGO	0	2,682	2,682	1,588
SWPBS Account	0	3,292	3,292	3,783
Teacher/Classroom Supplies	0	1,618	1,618	1,710
Teachers' Courtesy Fund	0	465	465	480
Virtual School	0	1,963	1,963	1,798
Yearbook	<u>0</u>	<u>4,642</u>	<u>4,642</u>	<u>2,210</u>
Total Deductions	<u>\$24,401</u>	<u>\$65,730</u>	<u>\$90,131</u>	<u>\$107,116</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
Increase (Decrease) in Net Position Before Transfers	\$ 8,983	\$ (5,793)	\$ 3,190	\$ 2,798
Other Financing Sources (Uses):				
Transfers In	0	1,500	1,500	2,915
Transfers Out	<u>(1,500)</u>	<u>0</u>	<u>(1,500)</u>	<u>(2,915)</u>
Increase (Decrease) In Net Position	\$ 7,483	\$ (4,293)	\$ 3,190	\$ 2,798
Net Position at Beginning of Year	<u>12,731</u>	<u>55,182</u>	<u>67,913</u>	<u>65,115</u>
Net Position at End of Year	<u>\$20,214</u>	<u>\$50,889</u>	<u>\$71,103</u>	<u>\$ 67,913</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
4-H Club	\$ 795	\$ 2,273	\$ 1,735	\$ 0	\$ 1,333
Art	206	0	0	0	206
Athletics	2,576	5,441	5,265	0	2,752
Book Fair	1,148	7,466	6,033	0	2,581
Builders Club	1,514	956	273	0	2,197
Cheerleaders	490	3,005	2,765	0	730
Choir	3	0	0	0	3
DARE	0	700	700	0	0
Drama	1	0	0	0	1
Elementary Honor Society	175	495	231	0	439
FCA	1,551	1,874	1,614	0	1,811
Field Trips	4,678	12,633	13,303	(3,161)	847
Garden Club	1,045	0	0	0	1,045
K Kids	0	210	177	0	33
LAP	57	0	0	0	57
Maroon Line/Dance Lines	962	0	0	(962)	0
Math Club	351	569	564	0	356
Music Club	4	0	0	0	4
National Honor Society	123	994	839	0	278
Orchestra	105	1,080	1,185	0	0
Pep Squad	23	360	334	0	49
Playground Equipment	18,718	0	0	3,030	21,748
PTSO/PTO/Parent Assoc.	7,054	9,287	12,814	99	3,626
Quiz Bowl	172	0	0	0	172
Robotics	2,704	1,848	3,236	222	1,538
Student Council	3,097	3,770	2,682	961	5,146
SWPBIS	1,157	2,302	3,292	0	167
Teacher/Classroom Supplies	626	0	1,618	1,311	319
Teachers' Concessions	79	0	0	0	79
Teachers' Courtesy Fund	673	0	465	0	208
Virtual School	0	1,984	1,963	0	21
Yearbook	<u>5,095</u>	<u>2,690</u>	<u>4,642</u>	<u>0</u>	<u>3,143</u>
Total	<u>\$55,182</u>	<u>\$59,937</u>	<u>\$65,730</u>	<u>\$ 1,500</u>	<u>\$50,889</u>

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$8,866</u>	<u>\$1,792</u>	<u>\$10,658</u>	<u>\$15,244</u>
NET POSITION:				
Unrestricted	\$8,866	\$ 0	\$ 8,866	\$12,871
Restricted	<u>0</u>	<u>1,792</u>	<u>1,792</u>	<u>2,373</u>
Total Net Position	<u>\$8,866</u>	<u>\$1,792</u>	<u>\$10,658</u>	<u>\$15,244</u>

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHE ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ADDITIONS:				
Concession Sales	\$ 4,074	\$ 0	\$ 4,074	\$ 4,606
Book Fair	0	50	50	0
Field Trips	545	844	1,389	2,280
Interest Income	30	0	30	31
Donations/Miscellaneous	7,147	0	7,147	3,499
Library	0	0	0	1,425
PBIS	0	1,612	1,612	2,549
PTSO/PTO/Parent Assoc.	0	652	652	1,162
Teachers' Courtesy Fund	<u>0</u>	<u>277</u>	<u>277</u>	<u>198</u>
Total Additions	<u>\$11,796</u>	<u>\$3,435</u>	<u>\$15,231</u>	<u>\$15,750</u>
DEDUCTIONS:				
Telephone	\$ 2,041	\$ 0	\$ 2,041	\$ 2,206
Concession Purchases	4,486	0	4,486	5,522
Carnival & Other				
Fundraiser Costs	0	117	117	
Field Trips	894	947	1,841	2,135
Library	0	0	0	1,425
Miscellaneous	8,505	0	8,505	7,533
PBIS	0	1,162	1,162	2,426
PTSO/PTO/Parent Assoc.	0	1,428	1,428	1,469
Teachers' Courtesy Fund	<u>0</u>	<u>237</u>	<u>237</u>	<u>219</u>
Total Deductions	<u>\$15,926</u>	<u>\$3,891</u>	<u>\$19,817</u>	<u>\$22,935</u>

Continued next page.

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (4,130)	\$ (456)	\$ (4,586)	\$ (7,185)
Other Financing Sources (Uses):				
Transfers In	125	0	125	0
Transfers Out	<u>0</u>	<u>(125)</u>	<u>(125)</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (4,005)	\$ (581)	\$ (4,586)	\$ (7,185)
Net Position at Beginning of Year	<u>12,871</u>	<u>2,373</u>	<u>15,244</u>	<u>22,429</u>
Net Position at End of Year	<u>\$ 8,866</u>	<u>\$1,792</u>	<u>\$10,658</u>	<u>\$15,244</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018**

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
4-H Club	\$ 258	\$ 0	\$ 0	\$(258)	\$ 0
Art	151	0	0	(151)	0
FCA	222	0	0	(222)	0
Field Trips	379	844	947	(125)	151
Library	457	0	0	0	457
PBIS	123	1,612	1,162	258	831
PTSO/PTO/Parent Assoc.	924	652	1,428	0	148
Teachers' Courtesy Fund	165	277	237	0	205
Miscellaneous	<u>(306)</u>	<u>50</u>	<u>117</u>	<u>373</u>	<u>0</u>
Total	<u>\$2,373</u>	<u>\$3,435</u>	<u>\$3,891</u>	<u>\$(125)</u>	<u>\$1,792</u>

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$5,993</u>	<u>\$679</u>	<u>\$6,672</u>	<u>\$10,759</u>
NET POSITION:				
Unrestricted	\$5,993	\$ 0	\$5,993	\$ 9,629
Restricted	<u> 0</u>	<u> 679</u>	<u> 679</u>	<u> 1,130</u>
Total Net Position	<u>\$5,993</u>	<u>\$679</u>	<u>\$6,672</u>	<u>\$10,759</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Concessions	\$ 0	\$ 0	\$ 0	\$10,140
Athletics	0	0	0	900
Carnival Income & Other Fundraisers	0	0	0	6,811
Field Trips	1,791	0	1,791	1,469
4-H Club	0	1,169	1,169	1,118
8 th Grade	0	1,110	1,110	0
Donations/Miscellaneous	9,099	0	9,099	3,739
Library	0	0	0	3,460
PBIS	0	328	328	2,224
Teachers' Concessions	<u>0</u>	<u>1,280</u>	<u>1,280</u>	<u>3,417</u>
Total Additions	<u>\$10,890</u>	<u>\$3,887</u>	<u>\$14,777</u>	<u>\$33,278</u>
DEDUCTIONS:				
Telephone	\$ 1,930	\$ 0	\$ 1,930	\$ 0
Concessions	4,542	0	4,542	10,178
Athletics	0	0	0	1,696
Carnival & Other Fundraiser Costs	600	0	600	8,374
Field Trips	1,835	0	1,835	2,935
4-H Club	0	1,743	1,743	1,161
8 th Grade	0	1,106	1,106	0
Library	0	0	0	3,492
Miscellaneous	5,619	0	5,619	5,570
PBIS	0	344	344	2,267
Teachers' Concessions	<u>0</u>	<u>1,145</u>	<u>1,145</u>	<u>3,450</u>
Total Deductions	<u>\$14,526</u>	<u>\$4,338</u>	<u>\$18,864</u>	<u>\$39,123</u>

Continued next page.

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (3,636)	\$ (451)	\$ (4,087)	\$ (5,845)
Other Financing Sources (Uses):				
Transfers In	0	0	0	68
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(68)</u>
Increase (Decrease) in Net Position	\$ (3,636)	\$ (451)	\$ (4,087)	\$ (5,845)
Net Position at Beginning of Year	<u>9,629</u>	<u>1,130</u>	<u>10,759</u>	<u>16,604</u>
Net Position at End of Year	<u>\$ 5,993</u>	<u>\$ 679</u>	<u>\$ 6,672</u>	<u>\$10,759</u>

The accompanying notes are an integral part of this statement.

CLOUTIERVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
4-H Club	\$ 629	\$1,169	\$1,743	\$0	\$ 55
8th Grade	0	1,110	1,106	0	4
PBIS	363	328	344	0	347
PTSO/PTO/Parent Assoc.	0	1,280	1,145	0	135
Teachers' Concessions	<u>138</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>138</u>
Total	<u>\$1,130</u>	<u>\$3,887</u>	<u>\$4,338</u>	<u>\$0</u>	<u>\$679</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$9,411</u>	<u>\$5,809</u>	<u>\$15,220</u>	<u>\$10,563</u>
NET POSITION:				
Unrestricted	\$9,411	\$ 0	\$ 9,411	\$ 6,440
Restricted	<u>0</u>	<u>5,809</u>	<u>5,809</u>	<u>4,123</u>
Total Net Position	<u>\$9,411</u>	<u>\$5,809</u>	<u>\$15,220</u>	<u>\$10,563</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 1,369	\$ 0	\$ 1,369	\$ 2,431
Educational Materials	0	0	0	374
Concession Sales	13,700	0	13,700	18,053
Carnival Income & Other Fundraisers	15,870	0	15,870	18,415
Field Trips	0	4,620	4,620	6,601
Interest Income	31	0	31	16
4-H Club	0	1,645	1,645	585
DARE	0	0	0	858
Library	0	4,372	4,372	8,396
PBIS	0	5,059	5,059	3,604
Pre-K	0	317	317	932
PTSO/PTO/Parent Assoc.	0	2,365	2,365	0
Special Education	0	29	29	0
Teacher/Classroom Supplies	0	1,845	1,845	1,950
Teachers' Courtesy Fund	0	724	724	475
Yearbook	<u>0</u>	<u>1,559</u>	<u>1,559</u>	<u>2,151</u>
Total Additions	<u>\$30,970</u>	<u>\$22,535</u>	<u>\$53,505</u>	<u>\$64,841</u>
DEDUCTIONS:				
Office Expenses	\$ 6,596	\$ 0	\$ 6,596	\$ 898
Educ. Supplies/Materials	0	0	0	374
Telephone	3,880	0	3,880	1,476
Concession Purchases	7,475	0	7,475	10,752
Carnival & Other Fundraiser Costs	9,498	0	9,498	17,621
Field Trips	0	4,576	4,576	6,658
4-H Club	0	1,337	1,337	1,091
DARE	0	200	200	1,156
Library	0	4,372	4,372	8,341
PBIS	0	5,481	5,481	3,111
Pre-K	0	807	807	456
PTSO/PTO/Parent Assoc.	0	1,264	1,264	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
Special Education	\$ 0	\$ 26	\$ 26	\$ 0
Teacher/Classroom Supplies	0	1,838	1,838	1,862
Teachers' Courtesy Fund	0	563	563	456
Yearbook	<u>0</u>	<u>935</u>	<u>935</u>	<u>1,185</u>
Total Deductions	<u>\$27,449</u>	<u>\$21,399</u>	<u>\$48,848</u>	<u>\$55,437</u>
Increase (Decrease) in Net Position Before Transfers	\$ 3,521	\$ 1,136	\$ 4,657	\$ 9,404
Other Financing Sources (Uses):				
Transfers In	0	550	550	1,877
Transfers Out	<u>(550)</u>	<u>0</u>	<u>(550)</u>	<u>(1,877)</u>
Increase (Decrease) in Net Position	\$ 2,971	\$ 1,686	\$ 4,657	\$ 9,404
Net Position at Beginning of Year	<u>6,440</u>	<u>4,123</u>	<u>10,563</u>	<u>1,159</u>
Net Position at End of Year	<u>\$ 9,411</u>	<u>\$ 5,809</u>	<u>\$15,220</u>	<u>\$10,563</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
Field Trips	\$ 69	\$ 4,620	\$ 4,576	\$350	\$ 463
Academic	2	0	0	0	2
Athletics	6	0	0	0	6
Archery	3	0	0	0	3
4-H Club – 4 th thru 6 th	14	1,645	1,337	0	322
Cheerleaders	19	0	0	0	19
DARE	0	0	0	200	0
Library	95	4,372	4,372	0	95
PBIS	529	5,509	5,481	0	107
PTSO/PTO/Parent Assoc.	2	2,365	1,264	0	1,103
Pre-K	1,951	317	807	0	1,461
Special Education	0	29	26	0	3
Teacher Classroom Supplies	147	1,845	1,838	0	154
Teachers' Courtesy Fund	72	724	563	0	233
Yearbook	<u>1,214</u>	<u>1,559</u>	<u>935</u>	<u>0</u>	<u>1,838</u>
Total	<u>\$4,123</u>	<u>\$22,535</u>	<u>\$21,399</u>	<u>\$550</u>	<u>\$5,809</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position
June 30, 2018**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$15,935</u>	<u>\$7,122</u>	<u>\$15,935</u>	<u>\$18,032</u>
NET POSITION:				
Unrestricted	\$15,935	\$ 0	\$15,935	\$12,396
Restricted	<u>0</u>	<u>7,122</u>	<u>7,122</u>	<u>5,636</u>
Total Net Position	<u>\$15,935</u>	<u>\$7,122</u>	<u>\$23,057</u>	<u>\$18,032</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$17,089	\$ 0	\$17,089	\$19,292
Spirit Shirt Sales	1,351	0	1,351	1,777
Carnival Income & Other Fundraisers	9,347	0	9,347	11,930
Field Trips	0	2,258	2,258	2,721
4-H Club	0	880	880	1,114
Athletics	3,332	0	3,332	6,379
Cheerleaders	0	1,120	1,120	1,583
Donations/Miscellaneous	10,082	0	10,082	7,069
FCA	0	0	0	668
Library	0	0	0	3,921
PBIS	0	0	0	1,674
Student Council/SGO	0	554	554	640
Teacher/Classroom Supplies	0	0	0	132
Teachers' Courtesy Fund	0	430	430	45
Yearbook	<u>0</u>	<u>1,685</u>	<u>1,685</u>	<u>1,500</u>
 Total Additions	 <u>\$41,201</u>	 <u>\$ 6,927</u>	 <u>\$48,128</u>	 <u>\$60,445</u>
DEDUCTIONS:				
Telephone	\$ 2,142	\$ 0	\$ 2,142	\$ 2,706
Concession Purchases	9,410	0	9,410	12,206
Spirit Shirt Costs	1,073	0	1,073	1,365
Carnival & Other Fundraiser Costs	919	0	919	1,705
Field Trips	0	2,058	2,058	2,721
4-H Club	0	440	440	1,575
Athletics	6,018	0	6,018	6,673
Cheerleaders	0	1,388	1,388	909
FCA	0	0	0	726
Library	0	0	0	4,186
Miscellaneous	19,092	0	19,092	15,504
PBIS	0	0	0	5,189

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Student Council/SGO	\$ 0	\$ 337	\$ 337	\$ 873
Teacher/Classroom Supplies	0	0	0	132
Teachers' Courtesy Fund	0	226	226	1,400
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,366</u>
 Total Deductions	 <u>\$38,654</u>	 <u>\$ 4,449</u>	 <u>\$43,103</u>	 <u>\$59,236</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ 2,547	 \$ 2,478	 \$ 5,025	 \$ 1,209
Other Financing Sources (Uses):				
Transfers In	992	0	992	2,734
Transfers Out	<u>0</u>	<u>(992)</u>	<u>(992)</u>	<u>(2,734)</u>
 Increase (Decrease) in Net Position	 \$ 3,539	 \$ 1,486	 \$ 5,025	 \$ 1,209
 Net Position at Beginning of Year	 <u>12,396</u>	 <u>5,636</u>	 <u>18,032</u>	 <u>16,823</u>
 Net Position at End of Year	 <u>\$15,935</u>	 <u>\$ 7,122</u>	 <u>\$23,057</u>	 <u>\$18,032</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018**

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
4-H Club	\$ 714	\$ 880	\$ 440	\$ 0	\$1,154
Cheerleaders	1,039	1,120	1,388	0	771
FCA	399	0	0	(399)	0
Field Trips	0	2,258	2,058	0	200
Library	547	0	0	(547)	0
PBIS	0	0	0	0	0
Peer Helpers/Facilitators	46	0	0	(46)	0
Student Council	0	554	337	0	217
Teacher Class Fees	0	0	0	0	0
Teachers' Courtesy Fund	0	430	226	0	204
Yearbook	<u>2,891</u>	<u>1,685</u>	<u>0</u>	<u>0</u>	<u>4,576</u>
Total	<u>\$5,636</u>	<u>\$6,927</u>	<u>\$4,449</u>	<u>\$(992)</u>	<u>\$7,122</u>

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$19,712</u>	<u>\$23,370</u>	<u>\$43,082</u>	<u>\$42,498</u>
NET POSITION:				
Unrestricted	\$19,712	\$ 0	\$19,712	\$24,712
Restricted	<u>0</u>	<u>23,370</u>	<u>23,370</u>	<u>17,786</u>
Total Net Position	<u>\$19,712</u>	<u>\$23,370</u>	<u>\$43,082</u>	<u>\$42,498</u>

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-17 (Memorandum Only)
ADDITIONS:				
Concessions Sales	\$ 6,202	\$ 0	\$ 6,202	\$14,171
Yearbook Sales	988	0	988	0
Carnival Income & Other Fundraisers	0	0	0	262
Field Trips	2,662	0	2,662	3,932
4-H Club	0	1,030	1,030	252
4-H Club-Middle	0	3,814	3,814	920
Athletics	0	10,996	10,996	2,615
Athletics-Girls	0	0	0	2,308
Athletics-Boys	0	0	0	1,639
Band	0	0	0	567
Baseball	0	902	902	1,998
Basketball-Boys	0	0	0	8,890
Cheerleaders	0	16,310	16,310	11,410
Donations/Miscellaneous	4,119	0	4,119	9,166
FCA	0	2,120	2,120	704
Library	0	9,080	9,080	8,156
Music Club	0	0	0	127
PBIS	0	199	199	3,706
Pep Squad	0	5,793	5,793	0
PTSO/PTO/Parent Assoc.	0	8,136	8,136	5,840
Softball	0	7,275	7,275	9,073
Student Council/SGO	0	866	866	0
Teacher/Classroom Supplies	0	6,607	6,607	8,260
Teachers' Courtesy Fund	0	395	395	334
Yearbook	0	299	299	0
Total Additions	\$13,971	\$73,822	\$87,793	\$94,330
DEDUCTIONS:				
Telephone	\$ 2,574	\$ 0	\$ 2,574	\$ 0
Concession Purchases	3,335	0	3,335	5,847
Athletics, Other	0	0	0	2,145

Continued next page.

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Yearbook Costs	\$ 308	\$ 0	\$ 308	\$ 0
Carnival & Other				
Fundraiser Costs	0	0	0	262
Field Trips	2,720	0	2,720	2,902
4-H Club	0	495	495	180
4-H Club-Middle	0	4,140	4,140	835
Athletics	0	10,312	10,312	0
Athletics-Girls	0	0	0	816
Athletics-Boys	0	0	0	887
Band	0	0	0	567
Baseball	0	954	954	2,512
Basketball-Boys	0	0	0	7,988
Cheerleaders	0	13,563	13,563	7,859
FCA	0	2,033	2,033	683
Library	0	6,492	6,492	5,497
Miscellaneous	10,034	0	10,034	21,758
Music Club	0	0	0	76
PBIS	0	206	206	3,664
Pep Squad	0	5,763	5,763	0
PTSO/PTO/Parent Assoc.	0	9,168	9,168	4,894
Softball	0	8,744	8,744	7,558
Student Council/SGO	0	625	625	0
Teacher/Classroom Supplies	0	5,320	5,320	9,273
Teachers' Courtesy Fund	<u>0</u>	<u>423</u>	<u>423</u>	<u>260</u>
 Total Deductions	 <u>\$18,971</u>	 <u>\$68,238</u>	 <u>\$87,209</u>	 <u>\$86,463</u>

Continued next page.

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
Increase (Decrease) in Net Position Before Transfers	\$ (5,000)	\$ 5,584	\$ 584	\$ 7,867
Other Financing Sources (Uses):				
Transfers In	0	0	0	3,901
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,901)</u>
Increase (Decrease) in Net Position	\$ (5,000)	\$ 5,584	\$ 584	\$ 7,867
Net Position at Beginning of Year	<u>24,712</u>	<u>17,786</u>	<u>42,498</u>	<u>34,631</u>
Net Position at End of Year	<u>\$19,712</u>	<u>\$23,370</u>	<u>\$43,082</u>	<u>\$42,498</u>

The accompanying notes are an integral part of this statement.

MARTHAVILLE ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
4-H Club-7 th & 8 th	\$ 1,313	\$ 4,844	\$ 4,635	\$0	\$ 1,522
Athletics	470	10,996	10,312	0	1,154
Athletics-Boys	752	0	0	0	752
Athletics-Girls	1,492	0	0	0	1,492
Baseball	186	902	954	0	134
Basketball-Boys	202	0	0	0	202
Cheerleaders	148	16,310	13,563	0	2,895
FCA	120	2,120	2,033	0	207
Library	3,959	9,080	6,492	0	6,547
Music Club	51	0	0	0	51
PBIS	42	199	206	0	35
Pep Squad	0	5,793	5,763	0	30
PTSO/PTO/Parent Assoc.	5,694	8,136	9,168	0	4,662
Softball	1,515	7,275	8,744	0	46
Student Council/SGO	48	866	625	0	289
Yearbook	0	299	0	0	299
Teachers' Courtesy Fund	74	395	423	0	46
Teacher/Classroom Supplies	<u>1,720</u>	<u>6,607</u>	<u>5,320</u>	<u>0</u>	<u>3,007</u>
Total	<u>\$17,786</u>	<u>\$73,822</u>	<u>\$66,238</u>	<u>\$0</u>	<u>\$23,370</u>

The accompanying notes are an integral part of this statement.

PROVENCAL ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$32,149</u>	<u>\$46,918</u>	<u>\$79,067</u>	<u>\$73,865</u>
NET POSITION:				
Unrestricted	\$32,149	\$ 0	\$32,149	\$27,712
Restricted	<u>0</u>	<u>46,918</u>	<u>46,918</u>	<u>46,153</u>
Total Net Position	<u>\$32,149</u>	<u>\$46,918</u>	<u>\$79,067</u>	<u>\$73,865</u>

The accompanying notes are an integral part of this statement.

PROVENCAL ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$23,715	\$ 0	\$ 23,715	\$ 26,434
Field Trips	6,470	0	6,470	6,936
School Board Reimb.	2,662	0	2,662	2,729
4-H Club	0	1,025	1,025	1,234
Athletics	0	26,708	26,708	31,185
Basketball	0	5,293	5,293	6,382
Cheerleaders	0	3,984	3,984	3,996
Donations/Miscellaneous	4,078	0	4,078	5,575
FCA	0	704	704	575
Library	0	9,828	9,828	8,899
Playground Equipment	0	0	0	947
PTSO/PTO/Parent Assoc.	0	13,988	13,988	15,886
Teacher/Classroom Supplies	0	169	169	0
Teachers' Courtesy Fund	0	260	260	320
Yearbook	<u>0</u>	<u>3,635</u>	<u>3,635</u>	<u>5,135</u>
Total Additions	<u>\$36,925</u>	<u>\$65,594</u>	<u>\$102,519</u>	<u>\$116,233</u>
DEDUCTIONS:				
Office Expenses	\$ 348	\$ 0	\$ 348	\$ 0
Telephone	2,132	0	2,132	0
Concession Purchases	17,791	0	17,791	25,492
School Board Reimb.	2,682	0	2,682	2,791
Field Trips	6,491	0	6,491	7,348
4-H Club	0	879	879	1,161
Athletics	0	21,344	21,344	34,218
Basketball	0	7,650	7,650	11,352
Cheerleaders	0	1,738	1,738	4,305
FCA	0	202	202	176
Library	0	7,450	7,450	10,916
Miscellaneous	3,044	0	3,044	3,465
Playground Equipment	0	0	0	4,028
PTSO/PTO/Parent Assoc.	0	20,764	20,764	14,543
Teacher/Classroom Supplies	0	498	498	0

Continued next page.

The accompanying notes are an integral part of this statement.

PROVENCAL ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
Teachers' Courtesy Fund	\$ 0	\$ 194	\$ 194	\$ 241
Yearbook	<u>0</u>	<u>4,110</u>	<u>4,110</u>	<u>3,969</u>
Total Deductions	<u>\$32,488</u>	<u>\$64,829</u>	<u>\$ 97,317</u>	<u>\$124,005</u>
Increase (Decrease) in Net Position Before Transfers	\$ 4,437	\$ 765	\$ 5,202	\$ (7,772)
Other Financing Sources (Uses):				
Transfers In	0	0	0	14
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(14)</u>
Increase (Decrease) In Net Position	\$ 4,437	\$ 765	\$ 5,202	\$ (7,772)
Net Position at Beginning of Year	<u>27,712</u>	<u>46,153</u>	<u>73,865</u>	<u>81,637</u>
Net Position at End of Year	<u>\$32,149</u>	<u>\$46,918</u>	<u>\$ 79,067</u>	<u>\$ 73,865</u>

The accompanying notes are an integral part of this statement.

PROVENCAL ELEMENTARY & JR. HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
Athletics	\$ 6,406	\$26,708	\$21,344	\$0	\$11,770
4-H Club – 7 th & 8 th	4,435	1,025	879	0	4,581
Basketball	8,142	5,293	7,650	0	5,785
Cheerleaders	1,106	3,984	1,738	0	3,352
FCA	1,377	704	202	0	1,879
Library	1,338	9,828	7,450	0	3,716
PTSO/PTO/Parent Assoc.	13,142	13,988	20,765	0	6,365
Science Club	14	0	0	0	14
Teachers' Courtesy Fund	159	260	193	0	226
Teacher/Classroom Supplies	2,234	169	498	0	1,905
Yearbook	<u>7,800</u>	<u>3,635</u>	<u>4,110</u>	<u>0</u>	<u>7,325</u>
Total	<u>\$46,153</u>	<u>\$65,594</u>	<u>\$64,829</u>	<u>\$0</u>	<u>\$46,918</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$20,984</u>	<u>\$13,430</u>	<u>\$34,414</u>	<u>\$23,124</u>
NET POSITION:				
Unrestricted	\$20,984	\$ 0	\$20,984	\$13,586
Restricted	<u>0</u>	<u>13,430</u>	<u>13,430</u>	<u>9,538</u>
Total Net Position	<u>\$20,984</u>	<u>\$13,430</u>	<u>\$34,414</u>	<u>\$23,124</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ADDITIONS:				
Concession Sales	\$ 3,087	\$ 0	\$ 3,087	\$ 3,913
Book Fair	0	4,631	4,631	4,648
Carnival Income & Other Fundraisers	15,529	0	15,529	5,394
Field Trips	0	6,141	6,141	5,602
Interest Income	81	0	81	46
Donations/Miscellaneous	19,065	0	19,065	23,276
Library	0	17	17	23
Lost Books	0	0	0	128
PTSO/PTO/Parent Assoc.	0	627	627	15,265
SWPB	0	1,397	1,397	792
Teachers' Concessions	0	908	908	430
Yearbook	0	0	0	2,196
Total Additions	<u>\$37,762</u>	<u>\$13,721</u>	<u>\$51,483</u>	<u>\$61,713</u>
DEDUCTIONS:				
Telephone	\$ 1,291	\$ 0	\$ 1,291	\$ 1,428
Concessions Purchases	3,519	0	3,519	2,172
Book Fair Costs	0	4,893	4,893	5,076
Yearbook Costs	2,196	0	2,196	0
Carnival & Other Fundraiser Costs	8,346	0	8,346	804
Field Trips	0	6,141	6,141	5,776
Library	0	17	17	177
Lost Books	0	0	0	128
Miscellaneous	19,279	0	19,279	22,233
PTSO/PTO/Parent Assoc.	0	4,037	4,037	11,217
SWPB	0	958	958	822
Teachers' Concessions	0	1,102	1,102	590
Total Deductions	<u>\$34,631</u>	<u>\$17,148</u>	<u>\$51,779</u>	<u>\$50,423</u>

Continued next page.

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 3,131	\$ (3,427)	\$ (296)	\$11,290
Other Financing Sources (Uses):				
Transfers In	144	6,296	6,440	790
Transfers Out	<u>(6,296)</u>	<u>(144)</u>	<u>(6,440)</u>	<u>(790)</u>
Increase (Decrease) In Net Position	\$ (3,021)	\$ 2,725	\$ (296)	\$11,290
Net Position at Beginning of Year	<u>20,984</u>	<u>13,430</u>	<u>34,414</u>	<u>23,124</u>
Net Position at End of Year	<u>\$17,963</u>	<u>\$16,155</u>	<u>\$34,118</u>	<u>\$34,414</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
Book Fair	\$ 2,887	\$ 4,631	\$ 4,893	\$ 0	\$ 2,625
Field Trips	0	6,141	6,141	0	0
Library	588	17	17	0	588
PTSO/PTO/Parent Assoc.	8,636	627	4,037	6,296	11,522
SWPB	676	1,397	958	0	1,115
Teachers' Concessions	590	908	1,102	(144)	252
Teachers' Courtesy Fund	<u>53</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53</u>
Total	<u>\$13,430</u>	<u>\$13,721</u>	<u>\$17,148</u>	<u>\$6,152</u>	<u>\$16,155</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position
June 30, 2018**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$46,698</u>	<u>\$79,965</u>	<u>\$126,663</u>	<u>\$85,678</u>
NET POSITION:				
Unrestricted	\$46,698	\$ 0	\$ 46,698	\$46,823
Restricted	<u>0</u>	<u>79,965</u>	<u>79,965</u>	<u>38,855</u>
Total Net Position	<u>\$46,698</u>	<u>\$79,965</u>	<u>\$126,663</u>	<u>\$85,678</u>

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ADDITIONS:				
Educational Materials	\$ 6,160	\$ 0	\$ 6,160	\$ 5,740
Athletics, Other	609	0	609	6,050
Field Trips	282	0	282	60
4-H Club	0	374	374	472
Art	1,767	0	1,767	1,461
Baseball	0	2,555	2,555	1,169
Basketball Team-Boys	0	518	518	0
Basketball Team-Girls	0	838	838	0
BETA Club	0	8,361	8,361	0
Builders Club	0	0	0	625
Cheerleaders	0	5,427	5,427	19,221
Donations/Miscellaneous	4,561	0	4,561	6,946
Drama	0	510	510	96
Football	0	3,437	3,437	0
Library	1,117	2,640	3,757	5,101
Orchestra	0	0	0	78,261
Professional Development	2,640	0	2,640	2,460
PTSO/PTO Parent Assoc.	0	10,561	10,561	9,432
Softball	0	1,010	1,010	484
Strings	0	72,990	72,990	0
Student Council/SGO	0	3,545	3,545	2,675
Technology	5,280	0	5,280	4,920
Track	0	0	0	567
Yearbook	<u>0</u>	<u>3,142</u>	<u>3,142</u>	<u>2,649</u>
Total Additions	<u>\$22,416</u>	<u>\$115,908</u>	<u>\$138,324</u>	<u>\$148,389</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 114
Educ. Supplies/Materials	5,289	0	5,289	4,737
Concession Purchases	1,354	0	1,354	275
Athletics, Other	3,146	0	3,146	6,502
Carnival & Other				
Fundraiser Costs	0	0	0	270
Field Trips	286	0	286	6
4-H Club	0	162	162	460
Art	1,820	0	1,820	1,610
Baseball	0	2,276	2,276	975
Basketball Team-Boys	0	278	278	0
Basketball Team-Girls	0	558	558	0
BETA Club	0	7,125	7,125	60
Builders Club	0	0	0	498
Cheerleaders	0	2,283	2,283	18,384
Donations/Miscellaneous	0	100	100	0
Drama	0	43	43	317
Football	0	411	411	0
Library	1,445	5,637	7,082	4,482
Math Club	0	75	75	280
Miscellaneous	4,428	0	4,428	7,229
Orchestra	0	0	0	75,071
Professional Development	2,060	0	2,060	885
PTSO/PTO Parent Assoc.	0	7,744	7,744	8,642
Robotics	0	0	0	144
Softball	0	775	775	261
Strings	0	41,487	41,487	0
Student Council	0	2,562	2,562	3,291
Technology	2,713	0	2,713	18,344
Track	0	0	0	397
Yearbook	0	3,282	3,282	2,379
	<u>0</u>	<u>3,282</u>	<u>3,282</u>	<u>2,379</u>
Total Deductions	<u>\$22,541</u>	<u>\$ 74,798</u>	<u>\$ 97,339</u>	<u>\$155,613</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
Increase (Decrease) in Net Position Before Transfers	\$ (125)	\$ 41,110	\$ 40,985	\$ (7,224)
Other Financing Sources (Uses):				
Transfers In	0	0	0	232
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(232)</u>
Increase (Decrease) In Net Position	\$ (125)	\$ 41,110	\$ 40,985	\$ (7,224)
Net Position at Beginning of Year	<u>46,823</u>	<u>38,855</u>	<u>85,678</u>	<u>92,902</u>
Net Position at End of Year	<u>\$46,698</u>	<u>\$ 79,965</u>	<u>\$126,663</u>	<u>\$ 85,678</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018**

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
4-H Club	\$ 43	\$ 374	\$ 162	\$0	\$ 255
Beta Club	172	8,361	7,125	0	1,408
Baseball	486	2,555	2,276	0	765
Basketball-Boys	0	518	278	0	240
Basketball-Girls	0	838	558	0	280
Builders Club	1,337	0	0	0	1,337
Cheerleading	3,242	5,427	2,283	0	6,386
Drama	257	510	43	0	724
FCA	181	0	0	0	181
Football	0	3,437	411	0	3,026
Library	5,615	2,640	5,637	0	2,618
Math Counts	417	0	75	0	342
Orchestra	9,370	72,990	41,487	0	40,873
Pep Squad	200	0	0	0	200
PTSO/PTO/Parent Assoc.	13,249	10,561	7,744	0	16,066
Robotics	76	0	0	0	76
Softball	346	1,010	775	0	581
Student Council	726	3,545	2,562	0	1,709
Track	246	0	100	0	146
Yearbook	<u>2,892</u>	<u>3,142</u>	<u>3,282</u>	<u>0</u>	<u>2,752</u>
Total	<u>\$38,855</u>	<u>\$115,908</u>	<u>\$74,798</u>	<u>\$0</u>	<u>\$79,965</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$53,512</u>	<u>\$52,643</u>	<u>\$106,155</u>	<u>\$75,438</u>
NET POSITION:				
Unrestricted	\$53,512	\$ 0	\$ 53,512	\$52,782
Restricted	<u>0</u>	<u>52,643</u>	<u>52,643</u>	<u>22,656</u>
Total Net Position	<u>\$53,512</u>	<u>\$52,643</u>	<u>\$106,155</u>	<u>\$75,438</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Athletics, Other	\$ 3,116	\$ 0	\$ 3,116	\$ 3,037
Interest Income	192	0	192	138
4-H Club	0	1,278	1,278	796
Art	3,215	0	3,215	8,590
Donations/Miscellaneous	34,589	0	34,589	35,779
K Kids	0	3,352	3,352	1,484
Library	14,733	0	14,733	16,102
PAL	0	39,916	39,916	54,486
Robotics	0	2,630	2,630	2,137
Student Council/SGO	2,126	0	2,126	3,122
Teacher/Classroom Supplies	10,018	0	10,018	7,932
Teachers' Courtesy Fund	0	275	275	500
Track	0	2,536	2,536	6,101
Yearbook	<u>4,938</u>	<u>0</u>	<u>4,938</u>	<u>4,650</u>
 Total Additions	 <u>\$ 72,927</u>	 <u>\$49,987</u>	 <u>\$122,914</u>	 <u>\$144,854</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-17</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 355	\$ 0	\$ 355	\$ 0
Athletics, Other	3,387	0	3,387	3,053
Yearbook Costs	1,225		1,225	0
4-H Club	0	1,045	1,045	1,138
Art	6,045	0	6,045	12,275
K Kids	0	3,311	3,311	1,477
Library	13,409	0	13,409	21,001
Miscellaneous	12,392	0	12,392	10,814
PAL	0	28,851	28,851	60,830
Robotics	0	1,966	1,966	2,137
Student Council/SGO	1,391	0	1,391	2,697
Teacher/Classroom Supplies	14,993	0	14,993	15,293
Teachers' Courtesy Fund	0	37	37	277
Technology	0	1,408	1,408	6,390
Track	0	2,382	2,382	16,432
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,223</u>
Total Deductions	<u>\$ 53,197</u>	<u>\$39,000</u>	<u>\$ 92,197</u>	<u>\$158,037</u>
Increase (Decrease) in Net Position Before Transfers	\$ 19,730	\$10,987	\$ 30,717	\$ (13,183)
Other Financing Sources (Uses):				
Transfers In	0	19,000	19,000	16,588
Transfers Out	<u>(19,000)</u>	<u>0</u>	<u>(19,000)</u>	<u>(16,588)</u>
Increase (Decrease) In Net Position	\$ 730	\$29,987	\$ 30,717	\$ (13,183)
Net Position at Beginning of Year	<u>52,782</u>	<u>22,656</u>	<u>75,438</u>	<u>88,621</u>
Net Position at End of Year	<u>\$ 53,512</u>	<u>\$52,643</u>	<u>\$106,155</u>	<u>\$ 75,438</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
4-H Club	\$ 0	\$ 1,278	\$ 1,045	\$ 0	\$ 233
K Kids	115	3,352	3,311	0	156
PAL	21,094	39,916	28,851	0	32,159
Robotics	0	2,630	1,966	0	664
Running Club	1,022	2,536	2,382	0	1,176
Spanish Club	156	0	0	0	156
Teachers' Courtesy Fund	269	275	37	0	507
Technology	<u>0</u>	<u>0</u>	<u>1,408</u>	<u>19,000</u>	<u>17,592</u>
Total	<u>\$22,656</u>	<u>\$49,987</u>	<u>\$39,000</u>	<u>\$19,000</u>	<u>\$52,643</u>

The accompanying notes are an integral part of this statement.

L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$6,197</u>	<u>\$33,382</u>	<u>\$39,579</u>	<u>\$40,651</u>
NET POSITION:				
Unrestricted	\$6,197	\$ 0	\$ 6,197	\$ 8,363
Restricted	<u>0</u>	<u>33,382</u>	<u>33,382</u>	<u>32,288</u>
Total Net Position	<u>\$6,197</u>	<u>\$33,382</u>	<u>\$39,579</u>	<u>\$40,651</u>

The accompanying notes are an integral part of this statement.

L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$ 9,976	\$ 0	\$ 9,976	\$11,137
Carnival Income & Other Fundraisers	17,429	0	17,429	19,072
Field Trips	0	15,327	15,327	12,929
Interest Income	101	0	101	75
4-H Club	0	392	392	0
Donations/Miscellaneous	5,559	0	5,559	21,556
Library	0	5,423	5,423	1,661
Music Club	0	8,621	8,621	10,336
PBIS	0	1,946	1,946	1,551
Pre-K	0	620	620	2,485
PTSO/PTO/Parent Assoc.	0	1,935	1,935	0
Ready First	0	2,000	2,000	0
Student Assistance/Supply	0	220	220	0
Teachers' Courtesy Fund	0	410	410	1,080
Yearbook	<u>0</u>	<u>1,591</u>	<u>1,591</u>	<u>1,410</u>
Total Additions	<u>\$33,065</u>	<u>\$38,485</u>	<u>\$71,550</u>	<u>\$83,292</u>
DEDUCTIONS:				
Office Expenses	\$ 191	\$ 0	\$ 191	\$ 0
Educ. Supplies/Materials	3,318	0	3,318	4,093
Telephone	2,174	0	2,174	2,150
Concession Purchases	7,260	0	7,260	11,031
Carnival & Other Fundraiser Costs	15,224	0	15,224	11,729
Field Trips	0	15,254	15,254	12,711
Repairs & Maintenance	0	0	0	38
4-H Club	0	335	335	0
Library	0	5,757	5,757	1,462
Miscellaneous	7,064	0	7,064	28,845
Music Club	0	5,668	5,668	9,632
PBIS	0	2,364	2,364	320

Continued next page.

The accompanying notes are an integral part of this statement.

L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
PTSO/PTO/Parent Assoc.	\$ 0	\$ 5,605	\$ 5,605	\$ 1,162
Student Assistance/Supply	0	405	405	720
Student Trips	0	0	0	655
Teachers' Courtesy Fund	0	506	506	1,407
Yearbook	<u>0</u>	<u>1,497</u>	<u>1,497</u>	<u>677</u>
Total Deductions	<u>\$35,231</u>	<u>\$37,391</u>	<u>\$72,622</u>	<u>\$86,632</u>
Increase (Decrease) in Net Position Before Transfers	\$ (2,166)	\$ 1,094	\$ (1,072)	\$ (3,340)
Other Financing Sources (Uses):				
Transfers In	0	0	0	3,847
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,847)</u>
Increase (Decrease) in Net Position	\$ (2,166)	\$ 1,094	\$ (1,072)	\$ (3,340)
Net Position at Beginning of Year	<u>8,363</u>	<u>32,288</u>	<u>40,651</u>	<u>43,991</u>
Net Position at End of Year	<u>\$ 6,197</u>	<u>\$33,382</u>	<u>\$39,579</u>	<u>\$40,651</u>

The accompanying notes are an integral part of this statement.

L. P. VAUGHN ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

Restricted <u>Activity</u>	Balance <u>6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-18</u>
Athletics	\$ 3,754	\$ 0	\$ 0	\$(3,754)	\$ 0
4-H Club	0	0	0	0	0
Cheerleaders	94	0	0	(94)	0
Field Trips	1,436	12,929	12,711	195	1,849
Library	1,471	1,661	1,461	0	1,671
Music Club	3,691	10,336	9,632	0	4,395
PBIS	0	1,551	320	59	1,290
Pre-K	3,050	2,485	0	0	5,535
Peer Helpers/Facilitators	164	0	0	0	164
PTSO/PTO/Parent Assoc.	8,564	0	1,163	0	7,401
Student Assistance/Supply	3,630	0	720	0	2,910
Student Trips	6,691	0	655	(194)	5,842
Teachers' Courtesy Fund	834	1,080	1,407	(59)	448
Yearbook	<u>50</u>	<u>1,410</u>	<u>677</u>	<u>0</u>	<u>783</u>
Total	<u>\$33,429</u>	<u>\$31,452</u>	<u>\$28,746</u>	<u>\$(3,847)</u>	<u>\$32,288</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$616</u>	<u>\$2,827</u>	<u>\$3,443</u>	<u>\$1,497</u>
NET POSITION:				
Unrestricted	\$616	\$ 0	\$ 616	\$ 112
Restricted	<u>0</u>	<u>2,827</u>	<u>2,827</u>	<u>1,385</u>
Total Net Position	<u>\$616</u>	<u>\$2,827</u>	<u>\$3,443</u>	<u>\$1,497</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ADDITIONS:				
Student ID	\$ 0	\$ 0	\$ 0	\$ 3
Interest Income	8	0	8	4
Athletics	0	2,410	2,410	1,812
Donations/Miscellaneous	2,800	0	2,800	3,593
FBLA	0	321	321	0
Graduation	1,815	1,941	3,756	1,447
JAG	0	3,446	3,446	577
Dance Lines	0	449	449	313
PBIS	0	218	218	268
PTSO/PTO Parent Assoc.	0	1,070	1,070	956
Student Leadership	0	128	128	135
Teachers' Courtesy Fund	<u>0</u>	<u>128</u>	<u>128</u>	<u>0</u>
Total Additions	<u>\$4,623</u>	<u>\$10,111</u>	<u>\$14,734</u>	<u>\$9,108</u>
DEDUCTIONS:				
Office Expenses	\$1,470	\$ 0	\$ 1,470	\$1,042
Telephone	835	0	835	764
Athletics	0	2,546	2,546	1,851
FBLA	0	182	182	0
Graduation	2,004	1,696	3,700	1,185
JAG	0	2,484	2,484	574
Dance Lines	0	512	512	65
Miscellaneous	0	0	0	1,996
PBIS	0	0	0	320
PTSO/PTO Parent Assoc.	0	975	975	717
Student Leadership	<u>0</u>	<u>84</u>	<u>84</u>	<u>30</u>
Total Deductions	<u>\$4,309</u>	<u>\$ 8,479</u>	<u>\$12,788</u>	<u>\$8,544</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 314	\$1,632	\$ 1,946	\$ 564
Other Financing Sources (Uses):				
Transfers In	190	0	190	121
Transfers Out	<u>0</u>	<u>(190)</u>	<u>(190)</u>	<u>(121)</u>
Increase (Decrease) in Net Position	\$ 504	\$1,442	\$ 1,946	\$ 564
Net Position at Beginning of Year	<u>112</u>	<u>1,385</u>	<u>1,497</u>	<u>933</u>
Net Position at End of Year	<u>\$ 616</u>	<u>\$2,827</u>	<u>\$ 3,443</u>	<u>\$1,497</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

<u>Restricted Activity</u>	<u>Balance 6-30-17</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-18</u>
Athletics	\$ 334	\$ 2,410	\$2,546	\$ 0	\$ 198
FBLA	0	321	182	0	139
JAG	3	3,446	2,484	0	965
Graduation	142	1,941	1,696	(190)	197
Dance Line	253	449	512	0	190
Library	60	0	0	0	60
PBIS	5	218	0	0	223
PTSO/PTO Parent Assoc.	482	1,070	975	0	577
Student Leadership	106	128	84	0	150
Teachers' Courtesy	<u>0</u>	<u>128</u>	<u>0</u>	<u>0</u>	<u>128</u>
Total	<u>\$1,385</u>	<u>\$10,111</u>	<u>\$8,479</u>	<u>\$ (190)</u>	<u>\$2,827</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$3,840</u>	<u>\$16,690</u>	<u>\$20,530</u>	<u>\$9,397</u>
NET POSITION:				
Unrestricted	\$3,840	\$ 0	\$ 3,840	\$ 0
Restricted	<u>0</u>	<u>16,690</u>	<u>16,690</u>	<u>0</u>
Total Net Position	<u>\$3,840</u>	<u>\$16,690</u>	<u>\$20,530</u>	<u>\$9,397</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
ADDITIONS:				
Concessions Sales	\$18,145	\$ 0	\$ 18,145	\$ 33,007
Athletics, Other	852	0	852	1,760
Carnival Income & Other Fundraisers	248	0	248	182
Field Trips	0	17,392	17,392	27,470
Student ID	3,918	0	3,918	4,423
Homecoming	2,870		2,870	0
4-H Club	0	7,770	7,770	696
African American	0	1,830	1,830	124
Band	0	250	250	1,070
Baseball	0	318	318	1,039
Basketball-Boys	0	2,285	2,285	1,078
Basketball-Girls	0	10,377	10,377	12,140
Cheerleaders	0	934	934	0
Cheerleaders-Jr. High	0	0	0	375
DARE	0	177	177	100
Donations/Miscellaneous	7,227	740	7,967	11,835
Drama Club	0	0	0	206
Football	0	7,847	7,847	11,087
JAG	0	10,694	10,694	3,424
Maroon Line/Dance Lines	0	2,200	2,200	2,497
Math Club	0	0	0	197
PBIS	0	475	475	2,765
Pep Squad	0	2,670	2,670	1,255
PTSO/PTO/Parent Assoc.	0	75	75	2,500
Softball	0	1,653	1,653	1,460
Teachers' Courtesy Fund	0	2,839	2,839	2,925
Track	0	4,151	4,151	736
Tribal Council	0	0	0	2,960
Yearbook	<u>0</u>	<u>1,354</u>	<u>1,354</u>	<u>807</u>
 Total Additions	 <u>\$33,260</u>	 <u>\$76,031</u>	 <u>\$109,291</u>	 <u>\$128,118</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-17 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Telephone	\$ 1,426	\$ 0	\$ 1,426	\$ 667
Concessions Purchases	17,884	0	17,884	31,736
Athletics, Other	776	0	776	2,068
Student ID	3,191	0	3,191	2,244
Carnival & Other				
Fundraiser Costs	215	0	215	182
Field Trips	0	16,535	16,535	23,443
Homecoming	1,268	0	1,268	0
4-H Club	0	7,603	7,603	864
African American	0	1,248	1,248	0
Band	0	301	301	1,558
Baseball	0	293	293	1,039
Basketball-Boys	0	2,276	2,276	1,078
Basketball-Girls	0	11,819	11,819	9,488
Cheerleaders	0	2,343	2,343	0
Cheerleaders	0	0	0	2,354
DARE	0	370	370	0
Drama	0	140	140	62
Football	0	5,387	5,387	9,607
JAG	0	9,416	9,416	3,307
Maroon Line/Dance Lines	0	1,958	1,958	2,476
Math Club	0	0	0	269
Miscellaneous	8,463	350	8,813	14,847
PBIS	0	2,455	2,455	761
Pep Squad	0	2,016	2,016	777
PTSO/PTO/Parent Assoc.	0	2,570	2,570	0
Softball	0	1,633	1,633	1,523
Teachers' Courtesy Fund	0	3,494	3,494	2,246
Track	0	4,159	4,159	2,746
Tribal Council	0	880	880	1,643
Yearbook	0	1,090	1,090	0
	<u>0</u>	<u>1,090</u>	<u>1,090</u>	<u>0</u>
Total Deductions	<u>\$33,223</u>	<u>\$78,336</u>	<u>\$111,559</u>	<u>\$116,985</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2018
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-17 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 37	\$ (2,305)	\$ (2,268)	\$ 11,133
Other Financing Sources (Uses):				
Transfers In	0	0	0	3,847
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(3,847)</u>
Increase (Decrease) in Net Position	\$ 37	\$ (2,305)	\$ (2,268)	\$ 11,133
Net Position at Beginning of Year	<u>3,840</u>	<u>16,690</u>	<u>20,530</u>	<u>9,397</u>
Net Position at End of Year	<u>\$ 3,877</u>	<u>\$14,385</u>	<u>\$ 18,262</u>	<u>\$ 20,530</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs JR. HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2018

Restricted Activity	Balance 6-30-17	Additions	Deductions	Transfers In/(Out)	Balance 6-30-18
4-H Club	\$ 0	\$ 7,770	\$ 7,603	\$ 0	\$ 167
African American	244	1,830	1,248	0	826
Band	740	250	301	0	689
Baseball	0	318	293	0	25
Basketball-Boys	0	2,285	2,276	0	9
Basketball-Girls	3,268	10,377	11,819	0	1,826
Cheerleaders	1,409	934	2,343	0	0
DARE	193	177	370	0	0
Drama Club	144	0	140	0	4
Field Trips	824	17,392	16,535	0	1,681
Football	1,480	7,847	5,387	0	3,940
JAG	117	10,694	9,416	0	1,395
Miscellaneous	0	740	350	0	390
Maroon Line/Danceline	21	2,200	1,958	0	263
Pep Squad	478	2,670	2,016	0	1,132
PBIS	2,504	475	2,455	0	524
PTSO/PTO Parent Assoc.	2,500	75	2,570	0	5
Softball	(19)	1,653	1,633	0	1
Teachers' Courtesy Fund	679	2,839	3,494	0	24
Track	0	4,151	4,159	350	342
Tribal Council	1,301	0	880	(350)	71
Yearbook	<u>807</u>	<u>1,354</u>	<u>1,090</u>	<u>0</u>	<u>1,071</u>
Total	<u>\$16,690</u>	<u>\$76,031</u>	<u>\$78,336</u>	<u>\$ 0</u>	<u>\$14,385</u>

The accompanying notes are an integral part of this statement.

OTHER REPORTS

Johnson, Thomas & Cunningham

Certified Public Accountants

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

Mark D. Thomas, CPA – A Professional Corporation
Roger M. Cunningham, CPA – A Professional Corporation
Jessica H. Broadway, CPA – A Professional Corporation
Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447

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

Natchitoches Parish School Board
Natchitoches, LA 71457

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements, and have issued our report thereon dated November 13, 2018.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Johnson, Thomas + Cunningham, CPA's
Johnson, Thomas & Cunningham, CPA's
Natchitoches, Louisiana

November 13, 2018

**NATCHITOCHEES PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Schedule of Audit Results
June 30, 2018**

A. SUMMARY OF AUDIT RESULTS

1. An unmodified opinion was issued on the financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 2018.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

B. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

None identified.

C. PRIOR YEAR AUDIT FINDINGS

None identified.

Johnson, Thomas & Cunningham

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321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447

November 13, 2018

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

RE: Management letter
Audit Report – June 30, 2018

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

- 2018-001 The schools lack adequate supporting documentation for ticket sales at athletic events. Of the athletic event receipts tested, 55% lacked the appropriate signatures of the cashiers that sold the tickets and collected the money. We recommend the schools consider the critical importance of the segregation of duties and require signatures of the ticket sellers verifying the money collected is the same amount turned over for receipt and deposit.
- 2018-002 Our audit testing includes selecting random samples of transactions to test various internal control attributes. Of the total receipts tested, the combined error rate among all schools was 33% for lacking dual signatures documenting the person that collected the cash and the person who received it in the office for deposit. Of the expenditures tested, the total error rate among all schools was 18% for lacking dual signatures documenting the person requesting the money and the principal's approval prior to payment. We recommend for procedures to be implemented to improve the system of internal controls and the documentation of those controls over receipts and expenditures.
- 2018-003 Several schools lack the proper controls over the review and approval of monthly bank reconciliations. We recommended the principals at each school review and approve bank reconciliations each month in a timely manner, documenting such actions, after the secretary has prepared the reconciliation.
- 2018-004 Per conversation with management, it was noted that one school has improper controls over safeguarding unused blank checks. The school has made requests for two "lost" boxes of blank checks to be replaced. Also, blank checks are not locked in a secure location when not being used. We recommend for procedures to be implemented to improve the safeguards over blank checks.
- 2018-005 Of the total receipts selected randomly and tested for various internal control attributes, 28% (the combined error rate among all schools) lacked supporting documentation showing from whom the money was received and its source. We recommend for procedures to be implemented to improve the documentation of receipts.

Sincerely,


Johnson, Thomas & Cunningham, CPA's

Natchitoches Parish School Board

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

(318) 352-2358
FAX (318) 352-8138

CORRECTIVE ACTION PLAN

November 13, 2018

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

RE: The Natchitoches Parish School Board - Student Activity Funds
Financial Report for the year ended June 30, 2018

The following is our response to the management letter issued to us by the firm Johnson, Thomas & Cunningham, CPA's for the year ended June 30, 2018:

Management's Corrective Action Plan:

- 2018-001 Controls over Athletic Event Ticket Sales - It has been brought to the attention of the principals requesting consideration of athletic event monies collected. The schools will make improvements to the controls over athletic ticket sales where feasibly possible, considering whether the costs are greater than the benefits.
- 2018-002 Internal Controls over Receipts - We discussed this matter with the school principals requesting them to implement procedures to ensure dual signatures are obtained for all receipts.
- 2018-003 Controls over Bank Reconciliations - We discussed this matter with the school principals requesting cash balances and bank reconciliations be closely monitored. The principals agreed to review and approve monthly bank reconciliations after they have been prepared by someone else.
- 2018-004 Safeguards over Checks - We discussed this matter with principals requesting them to implement procedures to ensure blank checks remain in a locked location when not being used.
- 2018-005 Supporting Documentation for Receipts - We discussed this matter with the school principals requesting them to implement procedures to ensure supporting documentation is obtained for all receipts.

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

Sincerely,

Richard Foshee

Richard Foshee
Supervisor of Business Affairs

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Summary of Prior Year Findings
June 30, 2018

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

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

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III: PRIOR YEAR MANAGEMENT LETTER

2017 - 1 Availability of Funds

Condition: Two schools maintained deficit restricted account fund balances. This also violates Louisiana Revised Statute 17:414, which dictates expenditures of restricted funds only be allowed to the extent funds are available.

Current Status: Condition has been cleared as of June 30, 2018.

2017 - 2 Controls over Athletic Event Ticket Sales

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

Current Status: Condition still exists. See current year condition 2018-001.

2017 - 3 Lack of Dual Signatures over Receipts

Condition: We noted numerous transactions at several schools that lacked the appropriate signatures of those both collecting cash and receiving the money for deposit.

Current Status: Condition still exists. See current year condition 2018-002.

2017 - 4 Lack of Bank Reconciliation Review & Approval

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

Current Status: Condition still exists. See current year condition 2018-003.

2017 - 5 Safeguards over Checks

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

Current Status: Condition still exists. See current year condition 2018-004.

Johnson, Thomas & Cunningham

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Ryan E. Todtenbier, CPA – A Professional Corporation

321 Bienville Street
Natchitoches, Louisiana 71457
(318) 352-3652
Fax (318) 352-4447

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

Natchitoches Parish School Board
Natchitoches, Louisiana 71457

We have performed the procedures enumerated below, which were specified and agreed to by the Natchitoches Parish School Board to assist the Natchitoches Parish School Activity Funds in complying with the requirements of the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended June 30, 2018. We are required to perform each procedure and report the results, including any exceptions. The Natchitoches Parish School Board is responsible for internal controls and compliance with laws and regulations relative to the SAUPs and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes.

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

Our procedures and associated findings are enumerated below.

Written Policies and Procedures

1. We obtained and inspected the entity's written policies and procedures and observed whether those written policies and procedures address each of the following categories and subcategories (or noted that the entity does not have any written policies and procedures), as applicable:
 - **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
Not applicable.
 - **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - **Disbursements**, including processing, reviewing, and approving.

- **Receipts**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation.)
- **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

Not applicable.

- **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

Not applicable.

- **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

Not applicable.

- **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

Not applicable.

- a) *Procedures Results – One exception noted: There are no written policies and procedures which specifically address credit cards.*

Board (or Finance Committee, if applicable)

2. We obtained and inspected the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent documents in effect during the fiscal period, and:
 - Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - Observed that the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. Alternatively, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.

- For governmental entities, obtained the prior year audit report and observed the unrestricted fund balance in the General Fund. If the General Fund had a negative ending unrestricted fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the General Fund.

This section is not applicable.

Bank Reconciliations

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

Not applicable; there were no such outstanding items.

a) Procedures Results – We noted two instances where there was no evidence that management reviewed the bank reconciliations.

Collections

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

- The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

Procedures Results – School secretaries collect cash and are also responsible for making bank deposits, recording transactions, and reconciling bank statements.

6. We inquired of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
7. We randomly selected two deposit dates for each of the bank accounts selected for procedure #3 under “Bank Reconciliations” above. We obtained supporting documentation for each of the deposits selected and:
 1. We observed that receipts are sequentially pre-numbered.
 2. We traced sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 3. We traced the deposit slip total to the actual deposit per the bank statement.
 4. We observed that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
 5. We traced the actual deposit per the bank statement to the general ledger.

a) Procedures Results – We noted several exceptions of receipts lacking adequate supporting documentation and collections that were held and not deposited timely.

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

8. We obtained a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. We randomly selected the required amount of disbursement locations (up to five).
9. For each location selected under #8 above, we obtained written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and we observed that job duties are properly segregated such that:
 - At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - At least two employees are involved in processing and approving payments to vendors.
 - The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

10. For each location selected under #8 above, we obtained the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtained management's representation that the population is complete. We randomly selected 5 disbursements for each location, and obtained supporting documentation for each transaction and:
 1. We observed that the disbursement matched the related original invoice/billing statement.
 2. We observed that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.
 - a) *Procedures Results - We noted numerous exceptions with no evidence of management approval and/or had no original receipt attached.*

Credit Cards/Debit Cards/Fuel Cards/P-Cards

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

Travel and Expense Reimbursement

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

- We observed that each reimbursement was supported by documentation of the business/public purpose and other documentation required by written policy.
- We observed that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

a) Procedures Results – Not required due to no exceptions in this area in the prior year.

Contracts

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

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

a) Procedures Results – Not required due to no exceptions in this area in the prior year

Payroll and Personnel

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

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

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

18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. If applicable, we selected the two employees/officials, and obtained related documentation of the hours and pay rates used in management's termination payment calculations. If applicable, we agreed the hours to the employees/officials' cumulative leave records and the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.

19. We obtained management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

This section is not applicable. There are no employees.

Ethics

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

This section is not applicable. There are no employees.

Debt Service (excluding nonprofits)

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

This section is not applicable.

Other

23. We obtained a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. We selected all misappropriations on the listing, obtained supporting documentation, and observed that the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

Not applicable.

24. We observed whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

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

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

Johnson, Thomas + Cunningham, CPA's
Johnson, Thomas & Cunningham, CPA's
Natchitoches, Louisiana

November 13, 2018

Natchitoches Parish School Board
Student Activity Funds
Management's Response to Exceptions to
Statewide Agreed-Upon Procedures
For the Year Ended June 30, 2018

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

- Item 1: Management will expand its current policy to implement a specific written policy on all credit cards and include the functions of how cards are to be controlled, the allowable uses, documentation requirements, required approvers, and monitoring card usage.
- Item 3: Management will amend its bank reconciliation policies and procedures to require evidence of review by preparer and principal (not involved in the transactions associated with the bank account).
- Item 5: Due to limited resources, management considers it not feasible to have enough staff so that the person collecting cash is not responsible for depositing the cash in the bank, recording the transaction, or reconciling the bank account.
- Item 7: Management will institute procedures to aid in enforcing its policy that all collections from each location are deposited timely and collection documentation is retained.
- Item 10: Management will implement procedures to ensure that all purchase request authorizations and invoices are approved, in writing, by management before the purchase or payment is made.