

**NATCHITOCHEs PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2020**

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

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report on the Financial Statements	---	1-3
Basic Financial Statements:		
Combined Statement of Net Position	A-1	5
Combined Statement of Changes in Net Position	A-2	6-14
Notes to the Financial Statements	---	16-21
Supplementary Information:		
Combined Schedule of Changes in Restricted Account Deposit Balances	A-3	24-27
Individual School Information:		
Statement of Net Position		
Statement of Changes in Net Position		
Schedule of Changes in Restricted Account Deposit Balances		
Natchitoches Central High School	B-1 – B-3	29-37
Lakeview Jr. & Sr. High School	C-1 – C-3	38-43
Natchitoches Magnet School	D-1 – D-3	44-48
East Natchitoches Elementary & Middle School	E-1 – E-3	49-52
Cloutierville Elementary & Jr. High School	F-1 – F-3	53-55
Fairview Alpha Elementary & Jr. High School	G-1 – G-3	56-59
Goldonna Elementary & Jr. High School	H-1 – H-3	60-63
Marthaville Elementary & Jr. High School	I-1 – I-3	64-67
Provencal Elementary & Jr. High School	J-1 – J-3	68-71
Weaver Elementary School	K-1 – K-3	72-75
NSU Middle Lab School	L-1 – L-3	76-80
NSU Elementary Lab School	M-1 – M-3	81-84
L. P. Vaughn Elementary	N-1 – N-3	85-88
Frankie Ray Jackson, Sr. Technical Center	O-1 – O-3	89-92
Natchitoches Jr. High School	P-1 – P-3	93-97
Other Reports:		
Independent Auditor's Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	Q	99-100

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

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Schedule of Audit Results	R	101
Management Letter	S	102
Corrective Action Plan	T	103
Summary of Prior Year Audit Results	U	104

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
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
www.tcbtcpa.com

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, 2020, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the School Activity Funds as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

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

Other Information

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

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

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

The financial information for the year ended June 30, 2019, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unmodified opinion dated November 13, 2019, 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 October 23, 2020, 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.

Thomas, Cunningham, Broadway & Todtenbier, CPA's

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

October 23, 2020

BASIC FINANCIAL STATEMENTS
(Combined Statements - Overview)

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$356,491</u>	<u>\$786,472</u>	<u>\$1,142,963</u>	<u>\$1,000,898</u>
NET POSITION:				
Unrestricted	\$356,491	\$ 0	\$ 356,491	\$ 342,162
Restricted	<u>0</u>	<u>786,472</u>	<u>786,472</u>	<u>658,736</u>
Total Net Position	<u>\$356,491</u>	<u>\$786,472</u>	<u>\$1,142,963</u>	<u>\$1,000,898</u>

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Office Receipts	\$ 750	\$ 0	\$ 750	\$ 0
Educational Materials	5,670	0	5,670	5,946
Concession Sales	153,438	0	153,438	175,179
Athletics, Other	9,837	0	9,837	5,532
Spirit Shirt Sales	14,142	0	14,142	6,455
Book Fair	0	7,815	7,815	2,931
Yearbook Sales	6,069	0	6,069	1,805
Carnival Income & Other Fundraisers	92,110	0	92,110	61,320
Field Trips	3,591	15,938	19,529	69,652
Locker Fees	950	0	950	0
Student ID	7,213	0	7,213	9,281
Parking Permits	5,375	0	5,375	5,520
Interest Income	1,781	0	1,781	3,029
School Board Reimb.	31,193	0	31,193	7,259
1 st Grade	0	668	668	315
2 nd Grade	0	242	242	356
3 rd Grade	0	818	818	170
4-H Club	0	19,210	19,210	16,880
4-H Club-Middle	0	10,437	10,437	11,723
4 th Grade	0	505	505	598
5 th Grade	0	236	236	702
6 th Grade	0	953	953	1,104
African American	0	5,033	5,033	11,026
Art	5,027	15,988	21,015	26,111
Athletics	0	39,746	39,746	60,346
Band	0	9,449	9,449	10,334
Band Boosters	0	32,376	32,376	43,332
Baseball	0	34,975	34,975	58,136
Basketball	0	36,693	36,693	33,705
Basketball-Jr. High Boys	0	5,274	5,274	3,917
Basketball-Jr. High Girls	0	6,911	6,911	10,939
Basketball-Boys	0	52,959	52,959	54,118
Basketball-Girls	0	26,267	26,267	33,413
BETA Club	0	8,731	8,731	8,568

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
Biology	\$ 0	\$ 0	\$ 0	\$ 315
Boys to Men	0	4,051	4,051	3,742
Builders Club	0	3,322	3,322	3,397
Cheerleaders	0	64,846	64,846	66,073
Chiefettes	0	12,901	12,901	19,658
Choir	0	0	0	42
Class of 2019	0	200	200	6,275
Class of 2020	0	7,345	7,345	6,120
Class of 2021	0	2,860	2,860	1,740
Class of 2022	0	1,800	1,800	5,090
Class of 2023	0	4,980	4,980	0
Cross Country	0	5,463	5,463	1,180
Culinary	0	1,974	1,974	0
DARE	0	1,898	1,898	1,934
Desktop Publishing	0	7,086	7,086	6,517
Donations/Miscellaneous	123,251	0	123,251	164,303
Drama	0	720	720	3,953
Elementary Honors Society	0	1,767	1,767	560
Engineering	0	0	0	190
FBLA	0	1,705	1,705	9,810
FCA	0	2,272	2,272	4,448
FCS	0	6,671	6,671	8,269
FFA	0	26,198	26,198	46,647
Field Day	0	301	301	2,626
Fishing Club	0	8,040	8,040	7,210
Football	0	81,499	81,499	84,191
Football-Jr. High	0	32,855	32,855	27,059
Football Booster	0	3,500	3,500	4,058
Football Gate/Trainers	0	1,209	1,209	0
Forensic Science	0	735	735	770
Functional Workshop	0	1,711	1,711	5,241
Girls Growing Gracefully	0	8,482	8,482	0
Graduation	0	11,855	11,855	5,082
Guidance Office	0	609	609	272
Homecoming	0	0	0	6,855

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
JAG	\$ 0	\$ 16,654	\$ 16,654	\$ 22,705
Journalism	0	1,497	1,497	12,458
JROTC	0	39,868	39,868	60,919
K Kids	0	1,415	1,415	993
Kindergarten	0	766	766	196
LEO Club	0	1,613	1,613	455
Library	10,077	23,138	33,215	55,647
Maroon Line/Dance Lines	0	18,719	18,719	20,698
Math Club	0	479	479	1,664
Music Club	0	3,085	3,085	9,217
National Honor Society	0	2,438	2,438	6,644
Orchestra	0	496,603	496,603	118,995
PAL	0	16,436	16,436	26,938
PBIS	0	14,744	14,744	16,007
Peer Helpers/Facilitators	0	0	0	105
Pep Squad	0	3,530	3,530	10,940
Playground Equipment	0	7,500	7,500	0
Powerlifting	0	16,028	16,028	13,475
Pre-K	0	570	570	594
Professional Development	2,430	0	2,430	2,580
PTSO/PTO/Parent Assoc.	0	51,093	51,093	55,300
Publications	0	15,680	15,680	14,140
Quarterback Club	0	11,218	11,218	0
Robotics	0	2,800	2,800	1,980
SADD	0	1,014	1,014	1,947
Science	0	11,061	11,061	4,160
Soccer	0	5,711	5,711	2,137
Soccer-Boys	0	3,275	3,275	8,668
Soccer-Girls	0	2,825	2,825	6,687
Softball	0	33,005	33,005	49,825
Strings	0	0	0	172,560
Student Asst./Supply	0	5,030	5,030	0
Student Council/SGO	1,252	7,869	9,121	16,012

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Swimming	\$ 0	\$ 1,490	\$ 1,490	\$ 1,300
SWPBISS Account	0	8,297	8,297	4,442
Teacher/Classroom Supplies	0	13,818	13,818	19,197
Teachers' Concessions	0	3,800	3,800	1,316
Teachers' Courtesy Fund	0	10,081	10,081	9,082
Technology	13,160	0	13,160	17,660
Tennis	0	1,566	1,566	2,620
Track	0	12,113	12,113	17,133
Tribal Council	0	0	0	163
Volleyball	0	34,779	34,779	41,007
Yearbook	<u>0</u>	<u>13,283</u>	<u>13,283</u>	<u>21,867</u>
 Total Additions	 <u>\$487,316</u>	 <u>\$1,554,970</u>	 <u>\$2,042,286</u>	 <u>\$2,093,762</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 2,638	\$ 0	\$ 2,638	\$ 6,260
Educ. Supplies/Materials	7,658	0	7,658	6,288
Telephone	29,105	0	29,105	31,131
Concession Purchases	109,473	0	109,473	125,390
Athletics, Other	11,829	0	11,829	7,404
Spirit Shirt Costs	9,475	0	9,475	2,634
Book Fair Costs	3,790	7,742	11,532	3,688
School Board Reimb.	2,278	0	2,278	4,008
Parking Stickers	1,369	0	1,369	893
Student ID	4,017	0	4,017	5,253
Yearbook Costs	3,205	0	3,205	0
Carnival & Other				
Fundraiser Costs	56,896	0	56,896	47,560
Field Trips	7,876	12,634	20,510	70,759
Homecoming	255	0	255	8,465
1 st Grade	0	256	256	307
2 nd Grade	0	24	24	319
3 rd Grade	0	155	155	63
4-H Club	0	16,950	16,950	15,510
4-H Club-Middle	0	9,274	9,274	10,704
4 th Grade	0	0	0	527
5 th Grade	0	0	0	655
6 th Grade	0	400	400	1,085
8 th Grade	0	4	4	0
African American	0	9,292	9,292	8,801
Art	9,043	7,473	16,516	26,724
Athletics	0	40,582	40,582	53,311
Band	0	5,098	5,098	9,229
Band Boosters	0	32,139	32,139	49,821
Baseball	0	23,763	23,763	54,946
Basketball	0	16,282	16,282	18,470
Basketball-Jr. High Boys	0	4,048	4,048	3,483
Basketball-Jr. High Girls	0	7,209	7,209	11,452
Basketball-Boys	0	61,479	61,479	72,125
Basketball-Girls	0	29,894	29,894	47,920

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
BETA Club	\$ 0	\$ 7,625	\$ 7,625	\$ 8,028
Biology	0	0	0	262
Boys to Men	0	2,434	2,434	1,929
Builders Club	0	2,297	2,297	4,421
Cheerleaders	0	31,132	31,132	71,812
Chiefettes	0	5,635	5,635	52,267
Class of 2013	0	0	0	194
Class of 2015	0	0	0	1,025
Class of 2016	0	0	0	3,610
Class of 2017	0	415	415	2,398
Class of 2018	0	0	0	2,302
Class of 2019	0	27	27	11,244
Class of 2020	0	3,633	3,633	7,429
Class of 2021	0	2,633	2,633	1,491
Class of 2022	0	820	820	1,601
Class of 2023	0	1,204	1,204	0
Cross Country	0	5,233	5,233	485
Culinary	0	680	680	0
DARE	0	1,798	1,798	1,235
Desktop Publishing	0	7,599	7,599	6,249
Drama	0	1,263	1,263	3,848
Elementary Honors Society	0	631	631	1,204
FBLA	0	1,877	1,877	10,241
FCA	0	2,188	2,188	4,894
FCS	0	2,953	2,953	8,897
FFA	0	17,779	17,779	41,875
Field Day	0	175	175	2,550
Fishing Club	0	5,617	5,617	5,653
Football	0	99,949	99,949	74,683
Football-Jr. High	0	29,348	29,348	29,328
Football Booster	0	5,514	5,514	5,576
Football Trainers	0	132	132	51
Forensic Science	0	221	221	803
Functional Workshop	0	2,257	2,257	4,660
Girls Growing Gracefully	0	7,000	7,000	0
Graduation	0	7,270	7,270	6,383

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
Guidance Office	\$ 0	\$ 461	\$ 461	\$ 107
JAG	0	15,982	15,982	23,707
Journalism	0	1,876	1,876	6,000
JROTC	0	35,623	35,623	71,185
K Kids	0	926	926	944
Kindergarten	0	397	397	196
LEO Club	0	882	882	61
Library	15,507	24,696	40,203	52,298
Maroon Line/Dance Lines	0	7,562	7,562	29,875
Math Club	138	616	754	978
Miscellaneous	151,564	0	151,564	163,471
Music Club	0	2,942	2,942	8,414
National Honor Society	0	5,612	5,612	5,377
Orchestra	0	529,394	529,394	243,103
PAL	0	8,412	8,412	24,744
PBIS	0	16,382	16,382	18,501
Pep Squad	0	7,822	7,822	7,548
Playground Equipment	0	0	0	21,748
Powerlifting	0	12,581	12,581	12,520
Pre-K	0	722	722	1,101
Professional Development	1,753	0	1,753	15
PTSO/PTO/Parent Assoc.	0	44,604	44,604	61,049
Publications	0	20,384	20,384	18,664
Robotics	0	2,066	2,066	3,105
SADD	0	2,573	2,573	1,386
Science	0	5,821	5,821	3,663
Soccer	0	2,938	2,938	1,915
Soccer-Boys	0	4,508	4,508	7,660
Soccer-Girls	0	5,432	5,432	5,150
Softball	0	30,289	30,289	50,194
St. Jude's	0	0	0	3,730
Student Asst./Supply	0	5,151	5,151	1,504

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
Student Council/SGO	\$ 166	\$ 7,737	\$ 7,903	\$ 16,208
Student Leadership	0	0	0	150
Swimming	0	1,179	1,179	1,477
SWPBISS Account	0	8,492	8,492	5,753
Teacher/Classroom Supplies	0	25,263	25,263	33,781
Teachers' Concessions	0	3,699	3,699	2,440
Teachers' Courtesy Fund	0	9,142	9,142	7,102
Technology	12,768	1,247	14,015	3,921
Tennis	0	567	567	2,356
Track	0	9,536	9,536	16,161
Tribal Council	0	0	0	234
Volleyball	0	37,222	37,222	43,621
Yearbook	<u>0</u>	<u>16,643</u>	<u>16,643</u>	<u>21,820</u>
Total Deductions	<u>\$440,803</u>	<u>\$1,459,418</u>	<u>\$1,900,221</u>	<u>\$2,088,750</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase in Net Position Before Transfers	\$ 46,513	\$ 95,552	\$ 142,065	\$ 5,012
Other Financing Sources (Uses):				
Transfers In	790	32,974	33,764	55,250
Transfers Out	<u>(32,974)</u>	<u>(790)</u>	<u>(33,764)</u>	<u>(55,250)</u>
Increase (Decrease) in Net Position	\$ 14,329	\$ 127,736	\$ 142,065	\$ 5,012
Net Position at Beginning of Year	<u>342,162</u>	<u>658,736</u>	<u>1,000,898</u>	<u>995,886</u>
Net Position at End of Year	<u>\$356,491</u>	<u>\$ 786,472</u>	<u>\$1,142,963</u>	<u>\$1,000,898</u>

See independent auditor's report and notes to the financial statements.

NOTES TO FINANCIAL STATEMENTS

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2020

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 fourteen separate schools within the parish providing instructional and educational benefits for grades Pre-K (Pre-kindergarten) through 12. The following schools are included:

<u>School</u>	<u>Grade</u>
Natchitoches Central High School	9 - 12
Lakeview Jr. & Sr. High School	7 - 12
Natchitoches Magnet School	1 - 8
NSU Middle Lab School	6 - 8
Marthaville Elementary & Jr. High School	Pre-K - 8
Provencal Elementary & Jr. High School	Pre-K - 8
East Natchitoches Elementary & Middle School	5 - 6
Natchitoches Jr. High @ Frankie Ray Jackson School	7 - 8
L. P. Vaughn Elementary	Pre-K - 2
Fairview Alpha Elementary & Jr. High School	Pre-K - 6
Goldonna Elementary & Jr. High School	Pre-K - 8
NSU Elementary Lab School	K - 5
Weaver Elementary School	3 - 4

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

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

NATCHITOCHEES PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2020

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, 2020

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

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

D. BASIS OF ACCOUNTING

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

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

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

E. BUDGETS

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

F. ENCUMBRANCES

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

G. CASH & CASH EQUIVALENTS

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

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2020

At June 30, 2020, the School Activity Funds had cash and cash equivalents with a carrying balance of \$1,142,963 and a bank balance of \$1,218,295 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, 2020.

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".

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

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2020

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, 2020.

NOTE 3 - PENDING LITIGATION

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2020.

NOTE 4 - RELATED PARTY TRANSACTIONS

The School Activity Funds had no related party transactions for the year ended June 30, 2020.

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, 2020.

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, 2020, there was one school with two restricted accounts with deficit balances (see page 80).

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2020**

NOTE 8 – CONTINGENCIES

Due to the ongoing restrictions and guidelines related to the COVID-19 (coronavirus) pandemic which began in early 2020, the schools have cancelled some of the fundraising and athletic events. These events will most likely have a negative impact on the activity funds that are available for the students in the future. The extent to which the COVID-19 pandemic may directly or indirectly impact the student activity funds cannot be reasonably estimated at this time.

NOTE 9 – SUBSEQUENT EVENTS

Management has evaluated events through October 23, 2020, the date the financial statements were available for issue, and identified the following subsequent event for disclosure.

SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF
CHANGES IN RESTRICTED ACCOUNT DEPOSIT BALANCES

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
1 st Grade	\$ 8	\$ 668	\$ 256	\$ 0	\$ 420
2 nd Grade	37	242	24	0	255
3 rd Grade	107	818	155	0	770
4-H Club – Jr. High/Sr. High	10,788	22,102	19,613	(75)	13,202
4-H Club – 4 th thru 6 th	2,040	7,544	6,611	0	2,973
4 th Grade	71	505	0	0	576
5 th Grade	47	236	0	0	283
6 th Grade	19	953	400	0	572
8 th Grade	4	0	4	0	0
9 th Grade	39	0	0	0	39
Academic	171	0	0	0	171
African American	4,604	5,013	9,292	(75)	250
Archery	3	0	0	0	3
Art	5,919	15,988	7,473	(75)	14,359
Athletic Boosters	1	0	0	0	1
Athletics	23,268	39,746	40,582	0	22,432
Athletics-Boys	752	0	0	0	752
Athletics-Girls	1,492	0	0	0	1,492
Band	2,589	9,449	5,098	0	6,940
Band Boosters	3,723	32,376	32,139	854	4,814
Baseball	4,672	34,975	23,763	71	15,955
Basketball-Girls Jr. High	1,303	2,877	1,930	0	2,250
Basketball Team-Boys	21,768	57,128	64,980	10,807	24,723
Basketball Team-Girls	5,593	30,300	35,173	10,730	11,450
Basketball-Boys Jr. High	7,481	37,799	16,829	(21,260)	7,191
BETA Club	8,523	8,731	7,625	(55)	9,574
Bible Club	75	0	0	0	75
Biology	53	0	0	0	53
Biology (AP)	420	0	0	0	420
Book Fair	5,581	7,815	7,742	0	5,654
Boys to Men	1,813	4,051	2,434	(120)	3,310
Builders Club	2,510	3,322	2,297	0	3,535
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	17,678	62,098	28,384	(905)	50,487
Cheerleaders-Jr. High	1,199	2,748	2,748	0	1,199
Chiefettes (Pep Squad)	8,828	12,925	5,660	(1,772)	14,321
Choir	136	0	0	0	136

Continued next page.

See independent auditor's report and notes to the financial statements.

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020
(Continued)

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Class of 2015	\$ 4	\$ 0	\$ 0	\$ 0	\$ 4
Class of 2017	632	0	415	0	217
Class of 2018	1,340	0	0	0	1,340
Class of 2019	1,199	200	27	0	1,372
Class of 2020	880	7,345	3,633	0	4,592
Class of 2021	4,228	2,860	2,633	0	4,455
Class of 2022	3,489	1,800	820	0	4,469
Class of 2023	0	4,980	1,204	0	3,776
Computer	259	0	0	0	259
Cross Country	539	5,463	5,233	(250)	519
Culinary	0	1,974	680	0	1,294
DARE	110	153	0	0	263
DARE	589	1,745	1,798	0	536
Debate Club	40	0	0	0	40
Desktop Publishing	5,394	7,086	7,599	2,450	7,331
Drama	4,844	720	1,263	(75)	4,226
Elementary Honors Society	119	1,767	631	0	1,255
Engineering	771	0	0	0	771
FBLA	888	1,705	1,877	(150)	566
FCA	7,398	2,272	2,188	(75)	7,407
FCS	1,497	6,671	2,953	(75)	5,140
FFA	8,190	26,198	17,759	(150)	16,479
Field Day	571	301	175	0	697
Field Trips	6,850	15,938	12,634	0	10,154
First Responder	47	0	0	0	47
Fishing Club	3,114	8,040	5,617	(250)	5,287
Football	33,500	93,581	108,086	(2,234)	16,761
Football Boosters	3,947	3,500	5,514	0	1,933
Football Club	531	21,983	21,343	(260)	911
Forensic Science	96	735	221	(75)	535
Functional Workshop	728	1,711	2,257	(150)	32
Garden Club	1,045	0	0	0	1,045
Girls Growing Gracefully	0	8,482	7,000	(750)	732
Glee Club	472	0	0	0	472
Golf	45	0	0	0	45

Continued next page.

See independent auditor's report and notes to the financial statements.

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020
(Continued)

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Graduation	\$ 1,749	\$ 11,855	\$ 7,270	\$ 0	\$ 6,334
Guidance Office	1,727	609	461	0	1,875
JAG	1,358	16,654	15,982	0	2,030
Journalism	6,458	1,497	1,876	0	6,079
JROTC	18,482	39,868	35,623	2,960	25,687
K Kids	238	1,415	926	0	727
Key Club	1,319	0	0	0	1,319
Kindergarten	0	766	397	0	369
LAP	57	0	0	0	57
LEO Club	1,163	1,613	882	(150)	1,744
Library	23,280	23,138	24,696	0	21,722
Maroon Line/Dance Lines	4,009	18,719	7,562	(675)	14,491
Math Club	3,228	479	616	0	3,091
Music Club	8,206	3,085	2,942	0	8,349
National Honor Society	4,805	2,438	5,612	0	1,631
Orchestra	118,484	494,958	527,749	(75)	85,618
PAL	34,353	16,436	8,412	0	42,377
Patriot Club	116	0	0	0	116
PBIS	5,993	14,744	16,382	778	5,133
Peer Helpers/Facilitators	105	0	0	0	105
Pep Squad	4,804	3,530	7,822	0	512
Physics	643	0	0	0	643
Playground Equipment	0	7,500	0	0	7,500
Powerlifting	1,977	15,988	12,541	(1,354)	4,070
Pre-K	7,109	570	722	0	6,957
PTSO/PTO/Parent Assoc.	44,195	51,093	44,604	0	50,684
Publications	8,085	15,680	20,384	7,075	10,456
Quarterback Club	0	11,218	0	0	11,218
Quiz Bowl	348	0	0	0	348
Robotics	1,318	2,800	2,066	0	2,052
Rodeo Club	521	0	0	0	521
SADD	1,507	994	2,553	741	689
Science	1,394	11,061	5,821	0	6,634
Science Club	80	0	0	0	80
Soccer	2,257	5,711	2,938	(500)	4,530

Continued next page.

See independent auditor's report and notes to the financial statements.

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020
(Continued)

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Soccer-Boys	\$ 3,024	\$ 3,275	\$ 4,508	\$ 0	\$ 1,791
Soccer-Girls	7,708	2,825	5,432	0	5,101
Softball	7,441	32,953	30,236	(801)	9,357
Spanish Club	285	0	0	0	285
Special Education	3	0	0	0	3
Student Assistance/Supply	1,221	5,030	5,151	0	1,100
Student Council/SGO	9,910	7,869	7,737	(150)	9,892
Student Leadership	195	0	0	0	195
Swimming	4	1,490	1,179	(250)	65
SWPBISS	1,180	8,297	8,492	2,000	2,985
Teacher/Classroom Supplies	10,691	13,818	25,262	17,654	16,901
Teachers' Concessions	927	3,800	3,700	0	1,027
Teachers' Courtesy Fund	4,133	10,081	9,142	0	5,072
Technology	30,914	0	1,247	10,000	39,667
Tennis	140	1,566	567	(250)	889
Textbooks	100	0	0	0	100
Track	5,249	12,113	9,536	(500)	7,326
Virtual School	21	0	0	0	21
Volleyball	8,355	34,779	37,222	(250)	5,662
Yearbook	<u>21,010</u>	<u>13,283</u>	<u>16,643</u>	<u>(150)</u>	<u>17,500</u>
Total	<u>\$658,736</u>	<u>\$1,553,217</u>	<u>\$1,457,665</u>	<u>\$ 32,184</u>	<u>\$786,472</u>

See independent auditor's report and notes to the financial statements.

INDIVIDUAL SCHOOL INFORMATION

NATCHITOCHEES CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Net Position
June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$82,690</u>	<u>\$317,687</u>	<u>\$400,377</u>	<u>\$362,553</u>
NET POSITION:				
Unrestricted	\$82,690	\$ 0	\$ 82,690	\$ 76,257
Restricted	<u>0</u>	<u>317,687</u>	<u>317,687</u>	<u>286,296</u>
Total Net Position	<u>\$82,690</u>	<u>\$317,687</u>	<u>\$400,377</u>	<u>\$362,553</u>

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concession Sales	\$17,865	\$ 0	\$ 17,865	\$ 15,986
Student ID	4,655	0	4,655	6,250
Parking Permits	4,650	0	4,650	4,845
Interest Income	1,015	0	1,015	1,588
4-H Club	0	0	0	315
African American	0	3,820	3,820	7,590
Art	0	3,850	3,850	4,420
Band Boosters	0	32,376	32,376	43,332
Baseball	0	30,465	30,465	38,809
Basketball	0	36,693	36,693	29,783
Basketball-Boys	0	29,593	29,593	23,991
Basketball-Girls	0	8,724	8,724	15,917
BETA Club	0	775	775	1,615
Biology	0	0	0	315
Cheerleaders	0	37,117	37,117	23,270
Chiefettes	0	12,901	12,901	19,658
Class of 2019	0	0	0	3,600
Class of 2020	0	4,170	4,170	6,120
Class of 2021	0	2,860	2,860	1,740
Class of 2022	0	1,800	1,800	5,090
Class of 2023	0	4,980	4,980	0
Cross Country	0	5,463	5,463	1,180
Desktop Publishing	0	7,086	7,086	6,517
Donations/Miscellaneous	18,976	0	18,976	16,862
Drama	0	280	280	365
Engineering	0	0	0	190
FBLA	0	1,705	1,705	9,617
FCA	0	990	990	1,356
FCS	0	6,671	6,671	8,269
FFA	0	11,930	11,930	35,618
Fishing Club	0	4,215	4,215	7,210
Football	0	81,499	81,499	84,191
Forensic Science	0	735	735	770
Functional Workshop	0	1,711	1,711	5,241

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
Graduation	\$ 0	\$ 3,000	\$ 3,000	\$ 100
Guidance Office	0	609	609	272
JROTC	0	27,172	27,172	41,277
LEO Club	0	1,613	1,613	455
Library	0	602	602	0
Maroon Line/Dance Lines	0	18,467	18,467	18,563
Math	0	0	0	20
National Honor Society	0	0	0	3,500
Orchestra	0	223,519	223,519	118,995
PBIS	0	2,767	2,767	5,437
Powerlifting	0	15,428	15,428	12,075
PTSO/PTO/Parent Assoc.	0	6,066	6,066	10,261
Publications	0	15,680	15,680	14,140
Quarterback Club	0	11,218	11,218	0
SADD	0	1,014	1,014	1,947
Science	0	2,956	2,956	3,707
Soccer	0	5,711	5,711	2,137
Soccer-Boys	0	3,275	3,275	8,668
Soccer-Girls	0	2,825	2,825	6,687
Softball	0	31,441	31,441	40,601
Swimming	0	1,490	1,490	1,300
Teachers' Courtesy Fund	0	2,559	2,559	1,924
Tennis	0	1,566	1,566	2,620
Track	0	5,958	5,958	4,902
Volleyball	<u>0</u>	<u>34,779</u>	<u>34,779</u>	<u>40,967</u>
Total Additions	<u>\$47,161</u>	<u>\$752,124</u>	<u>\$799,285</u>	<u>\$772,175</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 79	\$ 0	\$ 79	\$ 0
Telephone	5,275	0	5,275	5,063
Concession Purchases	0	0	0	10,663
Parking Stickers	1,096	0	1,096	590
Student ID	3,654	0	3,654	2,202
4-H Club	0	359	359	154
African American	0	8,079	8,079	4,539
Art	0	1,192	1,192	6,695
Band Boosters	0	32,139	32,139	49,821
Baseball	0	18,837	18,837	34,759
Basketball	0	16,282	16,282	12,350
Basketball-Boys	0	32,755	32,755	41,108
Basketball-Girls	0	14,400	14,400	26,558
BETA Club	0	796	796	818
Biology	0	0	0	262
Cheerleaders	0	10,139	10,139	23,369
Chieftes	0	5,635	5,635	52,267
Class of 2013	0	0	0	194
Class of 2015	0	0	0	1,025
Class of 2016	0	0	0	3,610
Class of 2017	0	0	0	2,398
Class of 2018	0	0	0	2,302
Class of 2019	0	27	27	9,119
Class of 2020	0	2,397	2,397	7,429
Class of 2021	0	2,633	2,633	1,491
Class of 2022	0	820	820	1,601
Class of 2023	0	1,204	1,204	0
Cross Country	0	5,233	5,233	485
Desktop Publishing	0	7,599	7,599	6,249
Drama	0	441	441	72
FBLA	0	1,877	1,877	9,959
FCA	0	1,051	1,051	2,279
FCS	0	2,953	2,953	8,897

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
FFA	\$ 0	\$ 9,860	\$ 9,860	\$ 33,479
Fishing Club	0	5,237	5,237	5,653
Football	0	99,949	99,949	74,683
Forensic Science	0	221	221	803
Functional Workshop	0	2,257	2,257	4,660
Graduation	0	0	0	1,190
Guidance Office	0	461	461	107
JROTC	0	24,605	24,605	42,258
LEO Club	0	882	882	61
Library	0	257	257	727
Maroon Line/Dance Lines	0	7,410	7,410	27,424
Miscellaneous	20,624	0	20,624	18,254
National Honor Society	0	3,008	3,008	2,801
Orchestra	0	266,963	266,963	42,223
PBIS	0	4,858	4,858	6,361
Powerlifting	0	11,753	11,753	11,348
PTSO/PTO/Parent Assoc.	0	6,634	6,634	10,629
Publications	0	20,384	20,384	18,664
SADD	0	2,573	2,573	1,386
Science	0	2,266	2,266	3,368
Soccer	0	2,938	2,938	1,915
Soccer-Boys	0	4,508	4,508	7,660
Soccer-Girls	0	5,432	5,432	5,150
Softball	0	28,250	28,250	42,059
St. Jude's	0	0	0	3,730
Student Council/SGO	0	162	162	28
Swimming	0	1,179	1,179	1,477
Teacher/Classroom Supplies	0	7,044	7,044	6,005
Teachers' Courtesy Fund	0	2,610	2,610	0
Technology	0	0	0	371
Tennis	0	567	567	2,356
Track	0	4,395	4,395	6,048
Volleyball	<u>0</u>	<u>37,222</u>	<u>37,222</u>	<u>43,621</u>
Total Deductions	<u>\$ 30,728</u>	<u>\$730,733</u>	<u>\$761,461</u>	<u>\$754,827</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase in Net Position Before Transfers	\$ 16,433	\$ 21,391	\$ 37,824	\$ 17,348
Other Financing Sources (Uses):				
Transfers In	0	10,000	10,000	8,980
Transfers Out	<u>(10,000)</u>	<u>0</u>	<u>(10,000)</u>	<u>(8,980)</u>
Increase in Net Position	\$ 6,433	\$ 31,391	\$ 37,824	\$ 17,348
Net Position at Beginning of Year	<u>76,257</u>	<u>286,296</u>	<u>362,553</u>	<u>345,205</u>
Net Position at End of Year	<u>\$ 82,690</u>	<u>\$317,687</u>	<u>\$400,377</u>	<u>\$362,553</u>

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
4-H Club	\$ 971	\$ 0	\$ 359	\$ (75)	\$ 537
Academic	171	0	0	0	171
African American	4,604	3,820	8,079	(75)	270
Art	1,404	3,850	1,192	(75)	3,987
Athletics	1	0	0	0	1
Band Boosters	3,552	32,376	32,139	854	4,643
Baseball	3,504	30,465	18,837	(250)	14,882
Basketball-Boys	14,794	29,593	32,755	10,527	22,159
Basketball-Girls	306	8,724	14,400	10,500	5,130
Basketball-Boys Jr. High	3,154	36,693	16,282	(21,260)	2,305
BETA Club	1,978	775	796	(75)	1,882
Bible Club	75	0	0	0	75
Biology	53	0	0	0	53
Biology (AP)	420	0	0	0	420
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	3,802	37,117	10,139	(905)	29,875
Cheerleaders-Jr. High	1,199	0	0	0	1,199
Chiefettes	8,828	12,901	5,635	(1,772)	14,322
Choir	91	0	0	0	91
Class of 2018	754	0	0	0	754
Class of 2019	649	0	27	0	622
Class of 2020	880	4,170	2,397	0	2,653
Class of 2021	4,228	2,860	2,633	0	4,455
Class of 2022	3,489	1,800	820	0	4,469
Class of 2023	0	4,980	1,204	0	3,776
Computer	259	0	0	0	259
Cross Country	539	5,463	5,233	(250)	519
Debate Club	40	0	0	0	40
Desktop Publishing	5,394	7,086	7,599	2,450	7,331
Drama	1,794	280	441	(75)	1,558
Engineering	771	0	0	0	771
FBLA	838	1,705	1,877	(150)	516
FCA	2,050	990	1,051	(75)	1,914
FCS	1,497	6,671	2,953	(75)	5,140
FFA	3,864	11,930	9,860	(150)	5,784
First Responder	47	0	0	0	47

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020
(Continued)

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Fishing Club	\$ 3,114	\$ 4,215	\$ 5,237	\$ (250)	\$ 1,842
Football	28,940	81,499	99,949	(2,234)	8,256
Forensic Science	96	735	221	(75)	535
Functional Workshop	728	1,711	2,257	(150)	32
Glee Club	472	0	0	0	472
Golf	45	0	0	0	45
Graduation	1,749	3,000	0	0	4,749
Guidance Office	1,727	609	461	0	1,875
JROTC	1,942	27,172	24,605	840	5,349
Key Club	1,319	0	0	0	1,319
LEO Club	1,163	1,613	882	(150)	1,744
Library	1,051	602	257	0	1,396
Maroon Line/Dance Lines	3,802	18,467	7,410	(675)	14,184
Math Club	1,560	0	0	0	1,560
National Honor Society	3,841	0	3,008	0	833
Orchestra	105,931	223,519	266,963	(75)	62,412
Patriot Club	116	0	0	0	116
PBIS	3,734	2,767	4,858	(222)	1,421
Physics	643	0	0	0	643
Powerlifting	1,749	15,428	11,753	(1,354)	4,070
PTSO/PTO/Parent Assoc.	1,626	6,066	6,634	0	1,058
Publications	8,085	15,680	20,384	7,075	10,456
Quiz Bowl	176	0	0	0	176
Quarterback Club	0	11,218	0	0	11,218
Robotics	12	0	0	0	12
Rodeo Club	521	0	0	0	521
SADD	1,507	1,014	2,573	741	689
Science	808	2,956	2,266	0	1,498
Science Club	66	0	0	0	66
Soccer	2,257	5,711	2,938	(500)	4,530
Soccer-Boys	3,024	3,275	4,508	0	1,791
Soccer-Girls	7,708	2,825	5,432	0	5,101
Softball	5,116	31,441	28,250	(640)	7,667
Student Council/SGO	2,866	0	162	(150)	2,554
Student Leadership	195	0	0	0	195
Swimming	4	1,490	1,179	(250)	65

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEES CENTRAL HIGH SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020
(Continued)

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Teacher/Classroom Supplies	\$ 464	\$ 0	\$ 7,044	\$ 10,000	\$ 3,420
Teachers' Courtesy Fund	1,944	2,559	2,610	0	1,893
Tennis	140	1,566	567	(250)	889
Textbooks	100	0	0	0	100
Track	1,454	5,958	4,395	(500)	2,517
Volleyball	<u>8,315</u>	<u>34,779</u>	<u>37,222</u>	<u>(250)</u>	<u>5,622</u>
Total	<u>\$286,296</u>	<u>\$752,124</u>	<u>\$730,733</u>	<u>\$ 10,000</u>	<u>\$317,687</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$16,439</u>	<u>\$74,236</u>	<u>\$90,675</u>	<u>\$68,497</u>
NET POSITION:				
Unrestricted	\$16,439	\$ 0	\$16,439	\$11,537
Restricted	<u>0</u>	<u>74,236</u>	<u>74,236</u>	<u>56,960</u>
Total Net Position	<u>\$16,439</u>	<u>\$74,236</u>	<u>\$90,675</u>	<u>\$68,497</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concession Sales	\$43,164	\$ 0	\$ 43,164	\$ 48,874
Athletics, Other	6,360	0	6,360	5,112
Spirit/T-Shirt Sales	0	0	0	1,166
Locker Fees	950	0	950	0
Student ID	1,390	0	1,390	0
Parking Permits	725	0	725	675
Interest Income	203	0	203	358
School Board Reimb.	0	0	0	2,388
4-H Club	0	4,322	4,322	3,644
Band	0	6,367	6,367	7,458
Baseball	0	3,195	3,195	15,318
Basketball-Jr. High Boys	0	1,106	1,106	65
Basketball-Jr. High Girls	0	2,877	2,877	2,343
Basketball-Boys	0	22,008	22,008	28,874
Basketball-Girls	0	13,484	13,484	11,869
BETA Club	0	3,108	3,108	3,004
Cheerleaders	0	10,503	10,503	14,871
Culinary	0	1,974	1,974	0
Class of 2019	0	200	200	2,675
Class of 2020	0	3,175	3,175	0
Donations/Miscellaneous	9,554	0	9,554	17,876
Drama	0	0	0	3,375
FCA	0	0	0	500
FFA	0	14,268	14,268	11,029
Fishing Club	0	3,825	3,825	0
Football-Jr. High	0	21,982	21,982	18,802
Football Booster	0	3,500	3,500	4,058
Football Gate/Trainers	0	1,209	1,209	0
JROTC	0	12,696	12,696	19,642
Maroon Line/Dance Lines	0	252	252	0
National Honor Society	0	1,392	1,392	1,743
PBIS	0	0	0	762
Powerlifting	0	600	600	1,400
Science	0	605	605	453
Softball	0	1,564	1,564	6,237
Teachers' Concessions	0	3,167	3,167	500

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
Track	\$ 0	\$ 4,244	\$ 4,244	\$ 3,480
Yearbook	<u>0</u>	<u>3,675</u>	<u>3,675</u>	<u>4,257</u>
Total Additions	<u>\$62,346</u>	<u>\$145,298</u>	<u>\$207,644</u>	<u>\$242,808</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 289
Telephone	3,282	0	3,282	4,976
Concession Purchases	29,035	0	29,035	33,807
Athletics, Other	6,854	0	6,854	6,673
Parking Stickers	273	0	273	303
4-H Club	0	3,825	3,825	3,581
Band	0	3,336	3,336	7,293
Baseball	0	3,557	3,557	16,058
Basketball-Jr. High Boys	0	547	547	182
Basketball-Jr. High Girls	0	1,930	1,930	2,457
Basketball-Boys	0	28,119	28,119	30,264
Basketball-Girls	0	13,911	13,911	17,625
BETA Club	0	2,403	2,403	2,760
Cheerleaders	0	9,115	9,115	19,252
Culinary	0	680	680	0
Class of 2017	0	415	415	0
Class of 2019	0	0	0	2,125
Class of 2020	0	1,236	1,236	0
Drama	0	640	640	3,581
FFA	0	7,919	7,919	8,396
Fishing Club	0	380	380	0
Football-Jr. High	0	21,343	21,343	18,838
Football Booster	0	5,514	5,514	5,576
Football Trainers	0	132	132	51
JROTC	0	11,018	11,018	28,927
Maroon Line/Dance Lines	0	152	152	0

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Miscellaneous	\$15,720	\$ 0	\$ 15,720	\$ 17,469
National Honor Society	0	1,269	1,269	1,568
PBIS	0	0	0	904
Powerlifting	0	828	828	1,172
Science	0	202	202	295
Softball	0	1,829	1,829	5,419
Student Council/SGO	0	0	0	300
Teachers' Concessions	0	2,332	2,332	1,826
Track	0	3,529	3,529	2,160
Yearbook	<u>0</u>	<u>4,141</u>	<u>4,141</u>	<u>3,786</u>
Total Deductions	<u>\$55,164</u>	<u>\$130,302</u>	<u>\$185,466</u>	<u>\$247,913</u>
Increase (Decrease) in Net Position Before Transfers	\$ 7,182	\$ 14,996	\$ 22,178	\$ (5,105)
Other Financing Sources (Uses):				
Transfers In	40	2,320	2,360	14,806
Transfers Out	<u>(2,320)</u>	<u>(40)</u>	<u>(2,360)</u>	<u>(14,806)</u>
Increase (Decrease) in Net Position	\$ 4,902	\$ 17,276	\$ 22,178	\$ (5,105)
Net Position at Beginning of Year	<u>11,537</u>	<u>56,960</u>	<u>68,497</u>	<u>73,602</u>
Net Position at End of Year	<u>\$16,439</u>	<u>\$ 74,236</u>	<u>\$ 90,675</u>	<u>\$ 68,497</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Athletics	\$ 171	\$ 0	\$ 0	\$ 0	\$ 171
4-H Club	522	4,321	3,825	0	1,018
9 th Grade	39	0	0	0	39
Athletic Boosters	1	0	0	0	1
BETA Club	5,637	3,108	2,403	20	6,362
Band	960	6,367	3,336	0	3,991
Band Boosters	171	0	0	0	171
Baseball	363	3,195	3,557	161	162
Basketball-Jr. High Boys	0	1,106	547	0	559
Basketball-Jr. High Girls	463	2,877	1,930	0	1,410
Basketball-Boys	6,454	22,009	28,119	380	724
Basketball-Girls	2,772	13,483	13,911	170	2,514
Cheerleaders	1,002	10,503	9,115	0	2,390
Class of 2015	4	0	0	0	4
Class of 2017	632	0	415	0	217
Class of 2018	586	0	0	0	586
Class of 2019	550	200	0	0	750
Class of 2020	0	3,175	1,236	0	1,939
Culinary	0	1,974	680	0	1,294
Drama	2,303	0	640	0	1,663
FCA	1,294	0	0	0	1,294
FFA	4,326	14,268	7,919	0	10,675
Fishing	0	3,825	380	0	3,445
Football Gate	0	1,209	132	0	1,077
Football Boosters	3,948	3,500	5,514	0	1,934
Football-Jr. High	531	21,983	21,343	(260)	911
JROTC	16,539	12,696	11,018	2,120	20,337
Library	1,788	0	0	0	1,788
Dance Line	118	252	152	0	218
Math Club	304	0	0	0	304
National Honor Society	293	1,392	1,269	0	416
PBIS	26	0	0	0	26
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Powerlifting	228	600	828	0	0
Science	586	605	202	0	989
Softball	1,426	1,564	1,829	(161)	1,000
Spanish Club	129	0	0	0	129
Student Council/SGO	352	0	0	0	352

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020
(Continued)

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Teachers' Concessions	\$ 69	\$ 3,167	\$ 2,332	\$ 0	\$ 904
Track	1,333	4,244	3,529	0	2,048
Yearbook	<u>993</u>	<u>3,675</u>	<u>4,141</u>	<u>(150)</u>	<u>377</u>
Total	<u>\$56,960</u>	<u>\$145,298</u>	<u>\$130,302</u>	<u>\$ 2,280</u>	<u>\$74,236</u>

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs MAGNET SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$10,113</u>	<u>\$59,103</u>	<u>\$69,216</u>	<u>\$45,865</u>
NET POSITION:				
Unrestricted	\$10,113	\$ 0	\$10,113	\$12,958
Restricted	<u>0</u>	<u>59,103</u>	<u>59,103</u>	<u>32,907</u>
Total Net Position	<u>\$10,113</u>	<u>\$59,103</u>	<u>\$69,216</u>	<u>\$45,865</u>

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs MAGNET SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ADDITIONS:				
Concessions	\$ 5,284	\$ 0	\$ 5,284	\$ 7,122
Spirit/T-Shirt Sales	2,623	0	2,623	0
Book Fair	0	7,815	7,815	0
Carnival Income & Other Fundraisers	24,320	0	24,320	9,651
Field Trips	0	5,133	5,133	19,631
Interest Income	125	0	125	220
4-H Club	0	3,465	3,465	2,230
Art	0	2,542	2,542	1,765
Athletics	0	3,293	3,293	8,060
Band	0	1,793	1,793	1,756
Builders Club	0	3,322	3,322	3,397
Cheerleaders	0	10,075	10,075	5,555
DARE	0	1,209	1,209	589
Donations/Miscellaneous	1,653	0	1,653	4,993
Elementary Honors Society	0	1,767	1,767	560
FCA	0	365	365	1,032
K Kids	0	465	465	420
Library	0	0	0	8,613
Math Club	0	479	479	1,644
Music Club	0	3,085	3,085	1,217
National Honor Society	0	1,046	1,046	1,401
Pep Squad	0	3,200	3,200	720
Playground Equipment	0	7,500	7,500	0
PTSO/PTO/Parent Assoc.	0	14,417	14,417	12,083
Robotics	0	1,250	1,250	1,360
Student Council/SGO	0	1,025	1,025	4,168
SWPBISS	0	7,282	7,282	4,141
Teachers/Classroom Supplies	0	5,910	5,910	1,983
Teachers' Courtesy Fund	0	680	680	400
Yearbook	<u>0</u>	<u>1,590</u>	<u>1,590</u>	<u>1,635</u>
 Total Additions	 <u>\$34,005</u>	 <u>\$ 88,708</u>	 <u>\$122,713</u>	 <u>\$106,346</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs MAGNET SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 104
Educ. Supplies/Materials	1,926	0	1,926	647
Telephone	1,093	0	1,093	1,035
Concession Purchases	7,957	0	7,957	4,045
Book Fair Costs	0	7,742	7,742	0
Carnival & Other				
Fundraiser Costs	21,902	0	21,902	14,857
Field Trips	0	5,100	5,100	19,453
4-H Club	0	2,895	2,895	2,176
Art	0	1,218	1,218	1,862
Athletics	0	2,348	2,348	8,013
Band	0	529	529	1,327
Builders Club	0	2,297	2,297	4,421
Cheerleaders	0	5,825	5,825	3,193
DARE	0	1,798	1,798	0
Elementary Honors Society	0	631	631	1,204
FCA	0	449	449	848
K Kids	0	299	299	334
Library	0	0	0	7,481
Math Club	0	574	574	678
Miscellaneous	3,972	0	3,972	6,420
Music Club	0	859	859	1,065
National Honor Society	0	1,335	1,335	1,008
Pep Squad	0	3,106	3,106	662
Playground Equipment	0	0	0	21,748
PTSO/PTO/Parent Assoc.	0	9,982	9,982	13,267
Robotics	0	1,269	1,269	1,668
Student Council/SGO	0	1,548	1,548	7,259
SWPBISS Account	0	6,179	6,179	3,217
Teacher/Classroom Supplies	0	2,241	2,241	1,883
Teachers' Courtesy Fund	0	497	497	500
Yearbook	<u>0</u>	<u>3,791</u>	<u>3,791</u>	<u>1,209</u>
 Total Deductions	 <u>\$36,850</u>	 <u>\$ 62,512</u>	 <u>\$ 99,362</u>	 <u>\$131,584</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs MAGNET SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (2,845)	\$ 26,196	\$ 23,351	\$ (25,238)
Other Financing Sources (Uses):				
Transfers In	0	0	0	2,017
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,017)</u>
Increase (Decrease) In Net Position	\$ (2,845)	\$ 26,196	\$ 23,351	\$ (25,238)
Net Position at Beginning of Year	<u>12,958</u>	<u>32,907</u>	<u>45,865</u>	<u>71,103</u>
Net Position at End of Year	<u>\$10,113</u>	<u>\$ 59,103</u>	<u>\$ 69,216</u>	<u>\$ 45,865</u>

See independent auditor's report and notes to the financial statements.

NATCHITOCHEs MAGNET SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
4-H Club	\$ 1,387	\$ 3,465	\$ 2,895	\$0	\$ 1,957
Art	109	2,542	1,218	0	1,433
Athletics	2,799	3,293	2,348	0	3,744
Band	429	1,793	529	0	1,693
Book Fair	3,713	7,815	7,742	0	3,786
Builders Club	1,173	3,322	2,297	0	2,198
Cheerleaders	3,092	10,075	5,825	0	7,342
Choir	3	0	0	0	3
DARE	589	1,209	1,798	0	0
Drama	1	0	0	0	1
Elementary Honor Society	120	1,767	631	0	1,256
FCA	1,995	365	449	0	1,911
Field Trips	1,142	5,133	5,100	0	1,175
Garden Club	1,045	0	0	0	1,045
K Kids	119	465	299	0	285
LAP	57	0	0	0	57
Math Club	1,322	479	574	0	1,227
Music Club	156	3,085	859	0	2,382
National Honor Society	671	1,046	1,335	0	382
Pep Squad	107	3,200	3,106	0	201
Playground Equipment	0	7,500	0	0	7,500
PTSO/PTO/Parent Assoc.	2,542	14,417	9,982	0	6,977
Quiz Bowl	172	0	0	0	172
Robotics	1,230	1,250	1,269	0	1,211
Student Council	2,055	1,025	1,548	0	1,532
SWPBIS	1,091	7,282	6,179	0	2,194
Teacher/Classroom Supplies	2,011	5,910	2,241	0	5,680
Teachers' Concessions	79	0	0	0	79
Teachers' Courtesy Fund	108	680	497	0	291
Virtual School	21	0	0	0	21
Yearbook	<u>3,569</u>	<u>1,590</u>	<u>3,791</u>	<u>0</u>	<u>1,368</u>
Total	<u>\$32,907</u>	<u>\$88,708</u>	<u>\$62,512</u>	<u>\$0</u>	<u>\$59,103</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$3,616</u>	<u>\$13,643</u>	<u>\$17,259</u>	<u>\$8,494</u>
NET POSITION:				
Unrestricted	\$3,616	\$ 0	\$ 3,616	\$ 4,184
Restricted	<u>0</u>	<u>13,643</u>	<u>13,643</u>	<u>4,310</u>
Total Net Position	<u>\$3,616</u>	<u>\$13,643</u>	<u>\$17,259</u>	<u>\$8,494</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concession Sales	\$2,223	\$ 0	\$ 2,223	\$ 4,126
Field Trips	0	0	0	1,283
Interest Income	36	0	36	60
4-H Club	0	2,375	2,375	2,160
Art	0	9,196	9,196	13,393
Athletics	0	560	560	0
Band	0	0	0	480
Cheerleaders	0	1,436	1,436	2,278
Donations/Miscellaneous	4,581	0	4,581	9,306
PBIS	0	574	574	158
Science	0	7,500	7,500	0
Teachers' Courtesy Fund	<u>0</u>	<u>74</u>	<u>74</u>	<u>459</u>
Total Additions	<u>\$6,840</u>	<u>\$21,715</u>	<u>\$28,555</u>	<u>\$33,703</u>
DEDUCTIONS:				
Telephone	\$2,142	\$ 0	\$ 2,142	\$ 1,920
Concession Purchases	1,641	0	1,641	2,890
School Board Reimb.	0	0	0	1,300
Field Trips	0	0	0	2,822
4-H	0	1,983	1,983	1,725
Art	0	4,987	4,987	10,807
Athletics	0	430	430	0
Band	0	0	0	60
Cheerleaders	0	763	763	2,278
Miscellaneous	3,625	0	3,625	10,676
PBIS	0	419	419	972
PTSO/PTO/Parent Assoc.	0	0	0	148
Science	0	3,353	3,353	0
Teachers' Courtesy Fund	<u>0</u>	<u>447</u>	<u>447</u>	<u>269</u>
Total Deductions	<u>\$7,408</u>	<u>\$12,382</u>	<u>\$19,790</u>	<u>\$35,867</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (568)	\$ 9,333	\$ 8,765	\$ (2,164)
Other Financing Sources (Uses):				
Transfers In	0	0	0	151
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(151)</u>
Increase (Decrease) in Net Position	\$ (568)	\$ 9,333	\$ 8,765	\$ (2,164)
Net Position at Beginning of Year	<u>4,184</u>	<u>4,310</u>	<u>8,494</u>	<u>10,658</u>
Net Position at End of Year	<u>\$3,616</u>	<u>\$13,643</u>	<u>\$17,259</u>	<u>\$ 8,494</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

<u>Restricted Activity</u>	<u>Balance 6-30-19</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-20</u>
Athletics	\$ 0	\$ 560	\$ 430	\$0	\$ 130
4-H Club	435	2,375	1,983	0	827
Art	2,586	9,196	4,987	0	6,795
Band	420	0	0	0	420
Cheerleaders	0	1,436	763	0	673
Library	457	0	0	0	457
PBIS	17	574	419	0	172
Science	0	7,500	3,353	0	4,147
Teachers' Courtesy Fund	<u>395</u>	<u>74</u>	<u>447</u>	<u>0</u>	<u>22</u>
Total	<u>\$4,310</u>	<u>\$21,715</u>	<u>\$12,382</u>	<u>\$0</u>	<u>\$13,643</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>6,566</u>
NET POSITION:				
Unrestricted	\$ 0	\$ 0	\$ 0	\$5,887
Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>679</u>
Total Net Position	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>6,566</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ADDITIONS:				
Donations/Miscellaneous	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>50</u>
Total Additions	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>50</u>
DEDUCTIONS:				
Telephone	\$ 0	\$ 0	\$ 0	\$ 156
4-H Club	0	55	55	0
8 th Grade	0	4	4	0
Miscellaneous	5,887	0	5,887	0
PBIS	0	348	348	0
Teachers' Concessions	<u>0</u>	<u>272</u>	<u>272</u>	<u>0</u>
Total Deductions	\$ <u>5,887</u>	\$ <u>679</u>	\$ <u>6,566</u>	\$ <u>156</u>
Increase (Decrease) in Net Position Before Transfers	\$(5,887)	\$(679)	\$(6,566)	\$ (106)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	\$(5,887)	\$(679)	\$(6,566)	\$ (106)
Net Position at Beginning of Year	<u>5,887</u>	<u>679</u>	<u>6,566</u>	<u>6,672</u>
Net Position at End of Year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>6,566</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
4-H Club	\$ 55	\$0	\$ 55	\$0	\$0
8th Grade	4	0	4	0	0
PBIS	347	0	347	0	0
PTSO/PTO/Parent Assoc.	135	0	135	0	0
Teachers' Concessions	<u>138</u>	<u>0</u>	<u>138</u>	<u>0</u>	<u>0</u>
Total	<u>\$679</u>	<u>\$0</u>	<u>\$679</u>	<u>\$0</u>	<u>\$0</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$2,640</u>	<u>\$10,494</u>	<u>\$13,134</u>	<u>\$12,644</u>
NET POSITION:				
Unrestricted	\$2,640	\$ 0	\$ 2,640	\$ 5,928
Restricted	<u>0</u>	<u>10,494</u>	<u>10,494</u>	<u>6,716</u>
Total Net Position	<u>\$2,640</u>	<u>\$10,494</u>	<u>\$13,134</u>	<u>\$12,644</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concession Sales	\$ 8,279	\$ 0	\$ 8,279	\$15,740
Book Fair	0	0	0	88
Carnival Income & Other Fundraisers	10,058	0	10,058	15,245
Field Trips	0	1,652	1,652	4,067
Interest Income	32	0	32	74
1 st Grade	0	668	668	315
2 nd Grade	0	242	242	356
3 rd Grade	0	818	818	170
4-H Club	0	2,098	2,098	1,336
4 th Grade	0	505	505	598
5 th Grade	0	236	236	702
6 th Grade	0	953	953	1,104
DARE	0	536	536	1,235
Donations/Miscellaneous	7,556	0	7,556	6,241
Field Day	0	301	301	2,626
Kindergarten	0	766	766	196
Library	0	0	0	3,301
PBIS	0	7,173	7,173	6,146
Pre-K	0	570	570	300
PTSO/PTO/Parent Assoc.	0	0	0	362
Teacher/Classroom Supplies	0	0	0	1,020
Teachers' Courtesy Fund	0	0	0	1,327
Yearbook	<u>0</u>	<u>767</u>	<u>767</u>	<u>1,406</u>
Total Additions	<u>\$25,925</u>	<u>\$17,285</u>	<u>\$43,210</u>	<u>\$63,955</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 1,493
Telephone	3,728	0	3,728	3,973
Concession Purchases	5,939	0	5,939	8,991
Book Fair Costs	3,790	0	3,790	88
Carnival & Other Fundraiser Costs	4,707	0	4,707	9,036

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Field Trips	\$ 0	\$ 1,178	\$ 1,178	\$ 3,194
1 st Grade	0	256	256	307
2 nd Grade	0	24	24	319
3 rd Grade	0	155	155	63
4-H Club	0	1,690	1,690	1,430
4 th Grade	0	0	0	527
5 th Grade	0	0	0	655
6 th Grade	0	400	400	1,085
DARE	0	0	0	1,235
Field Day	0	175	175	2,550
Kindergarten	0	397	397	196
Library	0	0	0	3,292
Miscellaneous	11,049	0	11,049	14,795
PBIS	0	7,442	7,442	5,967
Pre-K	0	390	390	1,101
PTSO/PTO/Parent Assoc.	0	346	346	754
Teacher/Classroom Supplies	0	0	0	2,480
Teachers' Courtesy Fund	0	212	212	1,348
Yearbook	<u>0</u>	<u>842</u>	<u>842</u>	<u>1,652</u>
Total Deductions	<u>\$29,213</u>	<u>\$13,507</u>	<u>\$42,720</u>	<u>\$66,531</u>
Increase (Decrease) in Net Position Before Transfers	\$ (3,288)	\$ 3,778	\$ 490	\$ (2,576)
Other Financing Sources (Uses):				
Transfers In	0	0	0	2,495
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,495)</u>
Increase (Decrease) in Net Position	\$ (3,288)	\$ 3,778	\$ 490	\$ (2,576)
Net Position at Beginning of Year	<u>5,928</u>	<u>6,716</u>	<u>12,644</u>	<u>15,220</u>
Net Position at End of Year	<u>\$ 2,640</u>	<u>\$10,494</u>	<u>\$13,134</u>	<u>\$12,644</u>

See independent auditor's report and notes to the financial statements.

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, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
1 st Grade	\$ 8	\$ 668	\$ 256	\$0	\$ 420
2 nd Grade	37	242	24	0	255
3 rd Grade	107	818	155	0	770
4 th Grade	71	505	0	0	576
5 th Grade	47	236	0	0	283
6 th Grade	19	953	400	0	572
4-H Club – 4 th thru 6 th	228	2,098	1,690	0	636
Archery	3	0	0	0	3
DARE	0	536	0	0	536
Field Day	571	301	175	0	697
Field Trips	898	1,652	1,178	0	1,372
Kindergarten	0	766	397	0	369
Library	104	0	0	0	104
PBIS	1,008	7,173	7,442	0	739
Pre-K	660	570	390	0	840
PTSO/PTO/Parent Assoc.	711	0	346	0	365
Special Education	3	0	0	0	3
Teacher Classroom Supplies	437	0	0	0	437
Teachers' Courtesy Fund	212	0	212	0	0
Yearbook	<u>1,592</u>	<u>767</u>	<u>842</u>	<u>0</u>	<u>1,517</u>
Total	<u>\$6,716</u>	<u>\$17,285</u>	<u>\$13,507</u>	<u>\$0</u>	<u>\$10,494</u>

See independent auditor's report and notes to the financial statements.

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

**Statement of Net Position
June 30, 2020**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ASSETS:				
Cash	<u>\$34,587</u>	<u>\$7,259</u>	<u>\$41,846</u>	<u>\$31,703</u>
NET POSITION:				
Unrestricted	\$34,587	\$ 0	\$34,587	\$25,235
Restricted	<u>0</u>	<u>7,259</u>	<u>7,259</u>	<u>6,468</u>
Total Net Position	<u>\$34,587</u>	<u>\$7,259</u>	<u>\$41,846</u>	<u>\$31,703</u>

See independent auditor's report and notes to the financial statements.

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

**Statement of Changes in Net Position
For the Year Ended June 30, 2020**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$15,627	\$ 0	\$15,627	\$16,136
Athletics, Other	2,777	0	2,777	0
Spirit Shirt Sales	3,907	0	3,907	4,025
Carnival Income & Other Fundraisers	8,911	0	8,911	6,073
Field Trips	0	0	0	1,746
4-H Club	0	1,709	1,709	485
Athletics	0	0	0	2,748
BETA Club	0	205	205	0
Cheerleaders	0	545	545	2,384
Donations/Miscellaneous	5,614	0	5,614	8,239
PBIS	0	49	49	22
Student Council/SGO	0	470	470	699
Teacher/Classroom Supplies	0	1,145	1,145	0
Teachers' Courtesy Fund	0	180	180	0
Yearbook	<u>0</u>	<u>100</u>	<u>100</u>	<u>1,025</u>
Total Additions	<u>\$36,836</u>	<u>\$4,403</u>	<u>\$41,239</u>	<u>\$43,582</u>
DEDUCTIONS:				
Telephone	\$ 2,126	\$ 0	\$ 2,126	\$ 2,522
Concession Purchases	9,998	0	9,998	8,823
Athletics, Other	1,752	0	1,752	0
Spirit Shirt Costs	3,170	0	3,170	2,634
Carnival & Other Fundraiser Costs	843	0	843	610
Field Trips	0	0	0	1,602
4-H Club	0	1,459	1,459	651
Athletics	0	0	0	3,221
Cheerleaders	0	300	300	2,812
Miscellaneous	9,595	0	9,595	10,111
Student Council/SGO	0	280	280	611
Teacher/Classroom Supplies	0	323	323	0
Teachers' Courtesy Fund	0	361	361	0
Yearbook	<u>0</u>	<u>889</u>	<u>889</u>	<u>1,339</u>
Total Deductions	<u>\$27,484</u>	<u>\$3,612</u>	<u>\$31,096</u>	<u>\$34,936</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

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

**Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 9,352	\$ 791	\$10,143	\$ 8,646
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ 9,352	\$ 791	\$10,143	\$ 8,646
Net Position at Beginning of Year	<u>25,235</u>	<u>6,468</u>	<u>31,703</u>	<u>23,057</u>
Net Position at End of Year	<u>\$34,587</u>	<u>\$7,259</u>	<u>\$41,846</u>	<u>\$31,703</u>

See independent auditor's report and notes to the financial statements.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020**

<u>Restricted Activity</u>	<u>Balance 6-30-19</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-20</u>
4-H Club	\$ 988	\$1,709	\$1,459	\$0	\$1,238
Cheerleaders	343	545	300	0	588
BETA Club	0	205	0	0	205
Field Trips	344	0	0	0	344
PBIS	22	49	0	0	71
Student Council	305	470	280	0	495
Teacher Class Fees	0	1,145	323	0	822
Teachers' Courtesy Fund	204	180	361	0	23
Yearbook	<u>4,262</u>	<u>100</u>	<u>889</u>	<u>0</u>	<u>3,473</u>
Total	<u>\$6,468</u>	<u>\$4,403</u>	<u>\$3,612</u>	<u>\$0</u>	<u>\$7,259</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$2,347</u>	<u>\$36,378</u>	<u>\$38,725</u>	<u>\$46,744</u>
NET POSITION:				
Unrestricted	\$2,347	\$ 0	\$ 2,347	\$10,108
Restricted	<u>0</u>	<u>36,378</u>	<u>36,378</u>	<u>36,636</u>
Total Net Position	<u>\$2,347</u>	<u>\$36,378</u>	<u>\$38,725</u>	<u>\$46,744</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concessions Sales	\$11,454	\$ 0	\$11,454	\$ 9,592
Spirit/T-Shirt Sales	6,815	0	6,815	0
Yearbook Sales	1,425	0	1,425	1,805
Carnival Income & Other Fundraisers	5,956	0	5,956	0
Field Trips	2,712	0	2,712	3,495
School Board Reimb.	1,400	0	1,400	0
4-H Club	0	1,320	1,320	1,111
4-H Club-Middle	0	9,117	9,117	5,486
Athletics	0	7,855	7,855	6,607
Baseball	0	100	100	1,622
Basketball-Girls	0	2,876	2,876	4,374
Cheerleaders	0	2,142	2,142	1,185
Donations/Miscellaneous	593	0	593	8,000
FCA	0	917	917	1,560
Library	0	3,401	3,401	5,551
PBIS	0	961	961	50
Pep Squad	0	330	330	8,650
PTSO/PTO/Parent Assoc.	0	6,644	6,644	8,746
Softball	0	0	0	1,102
Student Council/SGO	0	4,397	4,397	5,890
Teacher/Classroom Supplies	0	455	455	9,390
Teachers' Courtesy Fund	0	859	859	547
Yearbook	<u>0</u>	<u>475</u>	<u>475</u>	<u>25</u>
Total Additions	<u>\$30,355</u>	<u>\$41,849</u>	<u>\$72,204</u>	<u>\$84,788</u>
DEDUCTIONS:				
Office Expenses	\$ 62	\$ 0	\$ 62	\$ 60
Telephone	2,974	0	2,974	5,097
Concession Purchases	12,404	0	12,404	7,698
Spirit Shirt Costs	6,305	0	6,305	0
Yearbook Costs	3,205	0	3,205	0
Carnival & Other Fundraiser Costs	3,569	0	3,569	0
Field Trips	2,881	0	2,881	3,250

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
4-H Club	\$ 0	\$ 1,034	\$ 1,034	\$ 925
4-H Club-Middle	0	8,101	8,101	4,503
Athletics	0	9,072	9,072	4,548
Baseball	0	36	36	1,316
Basketball-Girls	0	1,203	1,203	3,044
Cheerleaders	0	1,487	1,487	3,396
FCA	0	688	688	1,767
Library	0	3,180	3,180	5,128
Miscellaneous	6,716	0	6,716	16,391
PBIS	0	878	878	0
Pep Squad	0	4,716	4,716	4,184
PTSO/PTO/Parent Assoc.	0	5,333	5,333	7,492
Softball	0	0	0	883
Student Council/SGO	0	3,165	3,165	4,404
Teacher/Classroom Supplies	0	2,314	2,314	6,522
Teachers' Courtesy Fund	0	865	865	518
Yearbook	<u>0</u>	<u>35</u>	<u>35</u>	<u>0</u>
Total Deductions	<u>\$38,116</u>	<u>\$42,107</u>	<u>\$80,223</u>	<u>\$81,126</u>
Increase (Decrease) in Net Position Before Transfers	\$ (7,761)	\$ (258)	\$ (8,019)	\$ 3,662
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (7,761)	\$ (258)	\$ (8,019)	\$ 3,662
Net Position at Beginning of Year	<u>10,108</u>	<u>36,636</u>	<u>46,744</u>	<u>43,082</u>
Net Position at End of Year	<u>\$ 2,347</u>	<u>\$36,378</u>	<u>\$38,725</u>	<u>\$46,744</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
4-H Club-7 th & 8 th	\$ 2,691	\$10,437	\$ 9,135	\$0	\$ 3,993
Athletics	3,213	7,855	9,072	0	1,996
Athletics-Boys	752	0	0	0	752
Athletics-Girls	1,492	0	0	0	1,492
Baseball	440	100	36	0	504
Basketball Team-Girls	1,330	2,876	1,203	0	3,003
Basketball-Boys	202	0	0	0	202
Cheerleaders	684	2,142	1,487	0	1,339
FCA	0	917	688	0	229
Library	6,970	3,401	3,180	0	7,191
Music Club	51	0	0	0	51
PBIS	85	961	878	0	168
Pep Squad	4,496	330	4,716	0	110
PTSO/PTO/Parent Assoc.	5,916	6,644	5,333	0	7,227
Softball	265	0	0	0	265
Student Council/SGO	1,775	4,397	3,165	0	3,007
Yearbook	324	475	35	0	764
Teachers' Courtesy Fund	75	859	865	0	69
Teacher/Classroom Supplies	<u>5,875</u>	<u>455</u>	<u>2,314</u>	<u>0</u>	<u>4,016</u>
Total	<u>\$36,636</u>	<u>\$41,849</u>	<u>\$42,107</u>	<u>\$0</u>	<u>\$36,378</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$31,939</u>	<u>\$58,569</u>	<u>\$90,508</u>	<u>\$89,921</u>
NET POSITION:				
Unrestricted	\$31,939	\$ 0	\$31,939	\$37,596
Restricted	<u>0</u>	<u>58,569</u>	<u>58,569</u>	<u>52,325</u>
Total Net Position	<u>\$31,939</u>	<u>\$58,569</u>	<u>\$90,508</u>	<u>\$89,921</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concession Sales	\$12,884	\$ 0	\$12,884	\$ 24,665
Carnival Income & Other Fundraisers	5,001	0	5,001	0
Field Trips	0	0	0	9,706
School Board Reimb.	3,333	0	3,333	2,918
4-H Club	0	2,170	2,170	3,674
Athletics	0	28,038	28,038	41,471
Basketball	0	0	0	3,922
Cheerleaders	0	280	280	3,765
Donations/Miscellaneous	4,348	0	4,348	2,161
Drama	0	400	400	0
Library	0	12,317	12,317	12,707
PTSO/PTO/Parent Assoc.	0	22,761	22,761	21,057
Teacher/Classroom Supplies	0	0	0	170
Teachers' Courtesy Fund	0	260	260	240
Yearbook	<u>0</u>	<u>5,880</u>	<u>5,880</u>	<u>4,065</u>
Total Additions	<u>\$25,566</u>	<u>\$72,106</u>	<u>\$97,672</u>	<u>\$130,521</u>
DEDUCTIONS:				
Office Expenses	\$ 2,032	\$ 0	\$ 2,032	\$ 385
Telephone	2,286	0	2,286	1,978
Concession Purchases	15,895	0	15,895	17,053
School Board Reimb.	2,278	0	2,278	2,708
Field Trips	4,766	0	4,766	9,147
4-H Club	0	1,746	1,746	3,489
Athletics	0	28,732	28,732	35,940
Basketball	0	0	0	6,120
Cheerleaders	0	480	480	5,294
Library	0	11,234	11,234	11,516
Miscellaneous	3,966	0	3,966	3,019
PTSO/PTO/Parent Assoc.	0	17,620	17,620	18,802
Teacher/Classroom Supplies	0	0	0	170
Teachers' Courtesy Fund	0	35	35	155
Yearbook	<u>0</u>	<u>6,015</u>	<u>6,015</u>	<u>3,891</u>
Total Deductions	<u>\$31,223</u>	<u>\$65,862</u>	<u>\$97,085</u>	<u>\$119,667</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (5,657)	\$ 6,244	\$ 587	\$ 10,854
Other Financing Sources (Uses):				
Transfers In	0	0	0	287
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(287)</u>
Increase (Decrease) In Net Position	\$ (5,657)	\$ 6,244	\$ 587	\$ 10,854
Net Position at Beginning of Year	<u>37,596</u>	<u>52,325</u>	<u>89,921</u>	<u>79,067</u>
Net Position at End of Year	<u>\$31,939</u>	<u>\$58,569</u>	<u>\$90,508</u>	<u>\$ 89,921</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Athletics	\$17,014	\$28,038	\$28,732	\$0	\$16,320
4-H Club – 7 th & 8 th	4,766	2,170	1,746	0	5,190
Basketball	3,587	0	0	0	3,587
Cheerleaders	1,823	280	480	0	1,623
Drama	0	400	0	0	400
FCA	1,879	0	0	0	1,879
Library	4,907	12,317	11,234	0	5,990
PTSO/PTO/Parent Assoc.	8,620	22,761	17,620	0	13,761
Science Club	14	0	0	0	14
Teachers' Courtesy Fund	311	260	35	0	536
Teacher/Classroom Supplies	1,905	0	0	0	1,905
Yearbook	<u>7,499</u>	<u>5,880</u>	<u>6,015</u>	<u>0</u>	<u>7,364</u>
Total	<u>\$52,325</u>	<u>\$72,106</u>	<u>\$65,862</u>	<u>\$0</u>	<u>\$58,569</u>

See independent auditor's report and notes to the financial statements.

WEAVER ELEMENTARY SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$16,112</u>	<u>\$12,517</u>	<u>\$28,629</u>	<u>\$28,213</u>
NET POSITION:				
Unrestricted	\$16,112	\$ 0	\$16,112	\$15,104
Restricted	<u>0</u>	<u>12,517</u>	<u>12,517</u>	<u>13,109</u>
Total Net Position	<u>\$16,112</u>	<u>\$12,517</u>	<u>\$28,629</u>	<u>\$28,213</u>

See independent auditor's report and notes to the financial statements.

WEAVER ELEMENTARY SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Concession Sales	\$ 9,145	\$ 0	\$ 9,145	\$ 8,348
Spirit Shirt Sales	797	0	797	1,264
Book Fair	0	0	0	2,843
Carnival Income & Other Fundraisers	12,640	0	12,640	0
Field Trips	769	0	769	2,660
Interest Income	73	0	73	129
School Board Reimb.	0	0	0	1,953
Donations/Miscellaneous	35,541	0	35,541	14,516
Library	0	1,810	1,810	0
SWPBIS	0	1,015	1,015	301
Teachers' Concessions	0	633	633	816
Total Additions	<u>\$58,965</u>	<u>\$ 3,458</u>	<u>\$62,423</u>	<u>\$32,830</u>
DEDUCTIONS:				
Telephone	\$ 1,930	\$ 0	\$ 1,930	\$ 1,257
Concessions Purchases	3,762	0	3,762	5,339
Book Fair Costs	0	0	0	3,600
Carnival & Other Fundraiser Costs	7,913	0	7,913	0
Field Trips	0	0	0	2,320
Library	0	2,235	2,235	0
Miscellaneous	42,352	0	42,352	21,606
PTSO/PTO/Parent Assoc.	0	407	407	1,463
SWPBIS	0	2,313	2,313	2,536
Teachers' Concessions	0	1,095	1,095	614
Total Deductions	<u>\$55,957</u>	<u>\$ 6,050</u>	<u>\$62,007</u>	<u>\$38,735</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

WEAVER ELEMENTARY SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 3,008	\$ (2,592)	\$ 416	\$ (5,905)
Other Financing Sources (Uses):				
Transfers In	0	2,000	2,000	1,207
Transfers Out	<u>(2,000)</u>	<u>0</u>	<u>(2,000)</u>	<u>(1,207)</u>
Increase (Decrease) In Net Position	\$ 1,008	\$ (592)	\$ 416	\$ (5,905)
Net Position at Beginning of Year	<u>15,104</u>	<u>13,109</u>	<u>28,213</u>	<u>34,118</u>
Net Position at End of Year	<u>\$16,112</u>	<u>\$12,517</u>	<u>\$28,629</u>	<u>\$28,213</u>

See independent auditor's report and notes to the financial statements.

WEAVER ELEMENTARY SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Book Fair	\$ 1,868	\$ 0	\$ 0	\$ 0	\$ 1,868
Library	588	1,810	2,235	0	163
PTSO/PTO/Parent Assoc.	10,059	0	407	0	9,652
SWPBIS	87	1,015	2,313	2,000	789
Teachers' Concessions	<u>507</u>	<u>633</u>	<u>1,095</u>	<u>0</u>	<u>45</u>
Total	<u>\$13,109</u>	<u>\$3,458</u>	<u>\$6,050</u>	<u>\$2,000</u>	<u>\$12,517</u>

See independent auditor's report and notes to the financial statements.

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

**Statement of Net Position
June 30, 2020**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ASSETS:				
Cash	<u>\$61,769</u>	<u>\$58,575</u>	<u>\$120,344</u>	<u>\$112,678</u>
NET POSITION:				
Unrestricted	\$61,769	\$ 0	\$ 61,769	\$ 63,000
Restricted	<u>0</u>	<u>58,575</u>	<u>58,575</u>	<u>49,678</u>
Total Net Position	<u>\$61,769</u>	<u>\$58,575</u>	<u>\$120,344</u>	<u>\$112,678</u>

See independent auditor's report and notes to the financial statements.

NSU MIDDLE LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Educational Materials	\$ 5,670	\$ 0	\$ 5,670	\$ 5,946
Field Trips	110	0	110	179
School Board Reimb.	1,260	0	1,260	
4-H Club	0	399	399	401
Art	1,687	0	1,687	860
Baseball	0	565	565	1,078
Basketball Team-Boys	0	1,358	1,358	1,253
Basketball Team-Girls	0	1,183	1,183	1,253
BETA Club	0	4,643	4,643	3,949
Cheerleaders	0	0	0	6,831
Donations/Miscellaneous	1,244	0	1,244	4,139
Drama	0	40	40	213
Football	0	5,316	5,316	722
Library	2,177	2,430	4,607	4,480
Orchestra	0	273,084	273,084	172,560
Professional Development	2,430	0	2,430	2,580
PTSO/PTO Parent Assoc.	0	665	665	225
Student Council/SGO	0	1,977	1,977	3,594
Technology	13,160	0	13,160	17,160
Yearbook	0	336	336	3,722
Total Additions	\$27,738	\$291,996	\$319,734	\$231,145

Continued next page.

See independent auditor's report and notes to the financial statements.

NSU MIDDLE LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 5,732	\$ 0	\$ 5,732	\$ 5,641
Athletics, Other	959	0	959	100
Field Trips	229	0	229	273
4-H Club	0	295	295	388
Art	2,920	0	2,920	1,584
Baseball	0	899	899	1,551
Basketball Team-Boys	0	605	605	753
Basketball Team-Girls	0	380	380	693
BETA Club	0	4,426	4,426	4,450
Cheerleaders	0	275	275	6,284
Drama	0	182	182	195
Football	0	3,160	3,160	719
Library	2,377	3,108	5,485	4,064
Math Club	138	42	180	300
Miscellaneous	2,093	0	2,093	5,577
Orchestra	0	262,431	262,431	200,880
Professional Development	1,753	0	1,753	15
PTSO/PTO Parent Assoc.	0	3,407	3,407	3,817
Robotics	0	167	167	0
Softball	0	210	210	23
Student Council	0	2,582	2,582	2,747
Technology	12,768	0	12,768	1,372
Yearbook	<u>0</u>	<u>930</u>	<u>930</u>	<u>3,704</u>
Total Deductions	<u>\$28,969</u>	<u>\$283,099</u>	<u>\$312,068</u>	<u>\$245,130</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NSU MIDDLE LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (1,231)	\$ 8,897	\$ 7,666	\$ (13,985)
Other Financing Sources (Uses):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Increase (Decrease) In Net Position	\$ (1,231)	\$ 8,897	\$ 7,666	\$ (13,985)
Net Position at Beginning of Year	<u>63,000</u>	<u>49,678</u>	<u>112,678</u>	<u>126,663</u>
Net Position at End of Year	<u>\$61,769</u>	<u>\$ 58,575</u>	<u>\$120,344</u>	<u>\$112,678</u>

See independent auditor's report and notes to the financial statements.

NSU MIDDLE LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
4-H Club	\$ 268	\$ 399	\$ 295	\$0	\$ 372
BETA Club	907	4,643	4,426	0	1,124
Baseball	292	565	899	0	(42)
Basketball-Boys	740	1,358	605	0	1,493
Basketball-Girls	840	1,183	380	0	1,643
Builders Club	1,337	0	0	0	1,337
Cheerleading	6,933	0	275	0	6,658
Drama	742	40	182	0	600
FCA	181	0	0	0	181
Football	3,029	5,316	3,160	0	5,185
Library	3,034	2,430	3,108	0	2,356
Math Counts	42	0	42	0	0
Orchestra	12,553	273,084	262,431	0	23,206
Pep Squad	200	0	0	0	200
PTSO/PTO/Parent Assoc.	12,474	665	3,407	0	9,732
Robotics	76	0	167	0	(91)
Softball	558	0	210	0	348
Student Council	2,556	1,977	2,582	0	1,951
Track	146	0	0	0	146
Yearbook	<u>2,770</u>	<u>336</u>	<u>930</u>	<u>0</u>	<u>2,176</u>
Total	<u>\$49,678</u>	<u>\$291,996</u>	<u>\$283,099</u>	<u>\$0</u>	<u>\$58,575</u>

See independent auditor's report and notes to the financial statements.

NORTHWESTERN ELEMENTARY LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Net Position
June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ASSETS:				
Cash	<u>\$65,313</u>	<u>\$84,867</u>	<u>\$150,180</u>	<u>\$119,478</u>
NET POSITION:				
Unrestricted	\$65,313	\$ 0	\$ 65,313	\$ 52,797
Restricted	<u>0</u>	<u>84,867</u>	<u>84,867</u>	<u>66,681</u>
Total Net Position	<u>\$65,313</u>	<u>\$84,867</u>	<u>\$150,180</u>	<u>\$119,478</u>

See independent auditor's report and notes to the financial statements.

NORTHWESTERN ELEMENTARY LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ADDITIONS:				
Athletics, Other	\$ 700	\$ 0	\$ 700	\$ 420
Yearbook Sales	4,644	0	4,644	0
Interest Income	289	0	289	431
School Board Reimb.	25,200	0	25,200	0
4-H Club	0	1,352	1,352	1,524
Art	3,340	0	3,340	3,790
Donations/Miscellaneous	15,459	0	15,459	34,345
K Kids	0	950	950	573
Library	7,900	0	7,900	15,011
PAL	0	16,436	16,436	26,938
Robotics	0	1,550	1,550	620
Student Council/SGO	1,252	0	1,252	1,661
Teacher/Classroom Supplies	0	6,308	6,308	6,634
Teachers' Courtesy Fund	0	817	817	335
Technology	0	0	0	500
Track	0	1,274	1,274	1,380
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,708</u>
 Total Additions	 <u>\$ 58,784</u>	 <u>\$28,687</u>	 <u>\$ 87,471</u>	 <u>\$ 98,870</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

NORTHWESTERN ELEMENTARY LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 24	\$ 0	\$ 24	\$ 2,044
Athletics, Other	1,184	0	1,184	631
4-H Club	0	1,609	1,609	991
Art	6,123	0	6,123	5,713
K Kids	0	627	627	610
Library	13,130	0	13,130	17,150
Miscellaneous	7,987	0	7,987	5,750
PAL	0	8,412	8,412	24,744
Robotics	0	630	630	1,437
Student Council/SGO	166	0	166	859
Teacher/Classroom Supplies	0	13,341	13,341	16,721
Teachers' Courtesy Fund	0	677	677	357
Technology	0	1,247	1,247	2,178
Track	0	1,612	1,612	2,218
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,144</u>
Total Deductions	\$ <u>28,614</u>	\$ <u>28,155</u>	\$ <u>56,769</u>	\$ <u>85,547</u>
Increase (Decrease) in Net Position Before Transfers	\$ 30,170	\$ 532	\$ 30,702	\$ 13,323
Other Financing Sources (Uses):				
Transfers In	0	17,654	17,654	15,603
Transfers Out	<u>(17,654)</u>	<u>0</u>	<u>(17,654)</u>	<u>(15,603)</u>
Increase (Decrease) In Net Position	\$ 12,516	\$18,186	\$ 30,702	\$ 13,323
Net Position at Beginning of Year	<u>52,797</u>	<u>66,681</u>	<u>119,478</u>	<u>106,155</u>
Net Position at End of Year	\$ <u>65,313</u>	\$ <u>84,867</u>	\$ <u>150,180</u>	\$ <u>119,478</u>

See independent auditor's report and notes to the financial statements.

NORTHWESTERN ELEMENTARY LAB SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

<u>Restricted Activity</u>	<u>Balance 6-30-19</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-20</u>
4-H Club	\$ 316	\$ 1,352	\$ 1,609	\$ 0	\$ 59
K Kids	119	950	627	0	442
PAL	34,353	16,436	8,412	0	42,377
Robotics	0	1,550	630	0	920
Track	338	1,274	1,612	0	0
Spanish Club	156	0	0	0	156
Teacher Classroom Supplies	0	6,308	13,341	7,654	621
Teachers' Courtesy Fund	485	817	677	0	625
Technology	<u>30,914</u>	<u>0</u>	<u>1,247</u>	<u>10,000</u>	<u>39,667</u>
Total	<u>\$66,681</u>	<u>\$28,687</u>	<u>\$28,155</u>	<u>\$17,654</u>	<u>\$84,867</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$24,616</u>	<u>\$22,194</u>	<u>\$46,810</u>	<u>\$44,096</u>
NET POSITION:				
Unrestricted	\$24,616	\$ 0	\$24,616	\$19,684
Restricted	<u>0</u>	<u>22,194</u>	<u>22,194</u>	<u>24,412</u>
Total Net Position	<u>\$24,616</u>	<u>\$22,194</u>	<u>\$46,810</u>	<u>\$44,096</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-19 (Memorandum <u>Only</u>)
ADDITIONS:				
Concession Sales	\$ 7,661	\$ 0	\$ 7,661	\$ 6,011
Carnival Income & Other Fundraisers	22,863	0	22,863	24,467
Field Trips	0	4,771	4,771	439
Interest Income	0	0	0	156
Art	0	400	400	1,883
Donations/Miscellaneous	7,872	0	7,872	34,462
Library	0	2,578	2,578	5,984
Music Club	0	0	0	8,000
PBIS	0	1,541	1,541	2,655
Pre-K	0	0	0	294
PTSO/PTO/Parent Assoc.	0	0	0	1,000
Student Assistance/Supply	0	5,030	5,030	0
Teachers' Courtesy Fund	<u>0</u>	<u>1,613</u>	<u>1,613</u>	<u>1,207</u>
Total Additions	<u>\$38,396</u>	<u>\$15,933</u>	<u>\$54,329</u>	<u>\$86,558</u>
DEDUCTIONS:				
Telephone	\$ 1,922	\$ 0	\$ 1,922	\$ 1,087
Concession Purchases	4,255	0	4,255	7,669
Carnival & Other Fundraiser Costs	15,601	0	15,601	17,577
Field Trips	0	4,259	4,259	4,997
Art	0	76	76	63
Library	0	4,682	4,682	2,940
Miscellaneous	10,686	0	10,686	31,579
Music Club	0	2,083	2,083	7,349
PBIS	0	1,334	1,334	3,053
PTSO/PTO/Parent Assoc.	0	332	332	0
Student Assistance/Supply	0	342	342	2,843
Teachers' Courtesy Fund	0	5,151	5,151	1,504
Yearbook	<u>0</u>	<u>892</u>	<u>892</u>	<u>1,380</u>
Total Deductions	<u>\$32,464</u>	<u>\$19,151</u>	<u>\$51,615</u>	<u>\$82,041</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

L. P. VAUGHN ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 5,932	\$ (3,218)	\$ 2,714	\$ 4,517
Other Financing Sources (Uses):				
Transfers In	0	1,000	1,000	8,940
Transfers Out	<u>(1,000)</u>	<u>0</u>	<u>(1,000)</u>	<u>(8,940)</u>
Increase (Decrease) in Net Position	\$ 4,932	\$ (2,218)	\$ 2,714	\$ 4,517
Net Position at Beginning of Year	<u>19,684</u>	<u>24,412</u>	<u>44,096</u>	<u>39,579</u>
Net Position at End of Year	<u>\$24,616</u>	<u>\$22,194</u>	<u>\$46,810</u>	<u>\$44,096</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Art	\$ 1,820	\$ 400	\$ 76	\$ 0	\$ 2,144
Field Trips	1	4,771	4,259	0	513
Library	4,381	2,578	4,682	0	2,277
Music Club	7,999	0	2,083	0	5,916
PBIS	474	1,541	1,334	1,000	1,681
Pre-K	6,449	0	332	0	6,117
PTSO/PTO/Parent Assoc.	1,888	0	342	0	1,546
Student Assistance/Supply	1,221	5,030	5,151	0	1,100
Teachers' Courtesy Fund	<u>179</u>	<u>1,613</u>	<u>892</u>	<u>0</u>	<u>900</u>
Total	<u>\$24,412</u>	<u>\$15,933</u>	<u>\$19,151</u>	<u>\$1,000</u>	<u>\$22,194</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ASSETS:				
Cash	<u>\$202</u>	<u>\$2,571</u>	<u>\$2,773</u>	<u>\$1,537</u>
NET POSITION:				
Unrestricted	\$202	\$ 0	\$ 202	\$ 259
Restricted	<u>0</u>	<u>2,571</u>	<u>2,571</u>	<u>1,278</u>
Total Net Position	<u>\$202</u>	<u>\$2,571</u>	<u>\$2,773</u>	<u>\$1,537</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Field Trips	\$ 0	\$ 0	\$ 0	\$1,061
Student ID	0	0	0	390
Interest Income	8	0	8	13
Athletics	0	0	0	1,460
Donations/Miscellaneous	6,247	0	6,247	1,660
FBLA	0	0	0	193
Graduation	0	8,855	8,855	4,982
JAG	0	0	0	1,296
PBIS	0	845	845	777
PTSO/PTO Parent Assoc.	0	0	0	234
Teachers' Courtesy Fund	<u>0</u>	<u>1,723</u>	<u>1,723</u>	<u>1,131</u>
Total Additions	<u>\$6,255</u>	<u>\$11,423</u>	<u>\$17,678</u>	<u>\$13,197</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 1,775
Telephone	910	0	910	700
Field Trips	0	0	0	1,100
Athletics	0	0	0	1,589
FBLA	0	0	0	282
Graduation	0	7,270	7,270	5,193
JAG	0	364	364	1,798
Dance Lines	0	0	0	142
Miscellaneous	5,402	0	5,402	0
PBIS	0	883	883	720
PTSO/PTO Parent Assoc.	0	0	0	497
Student Leadership	0	0	0	150
Teachers' Courtesy Fund	<u>0</u>	<u>1,613</u>	<u>1,613</u>	<u>1,157</u>
Total Deductions	<u>\$6,312</u>	<u>\$10,130</u>	<u>\$16,442</u>	<u>\$15,103</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (57)	\$ 1,293	\$ 1,236	\$ (1,906)
Other Financing Sources (Uses):				
Transfers In	0	0	0	108
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(108)</u>
Increase (Decrease) in Net Position	\$ (57)	\$ 1,293	\$ 1,236	\$ (1,906)
Net Position at Beginning of Year	<u>259</u>	<u>1,278</u>	<u>1,537</u>	<u>3,443</u>
Net Position at End of Year	<u>\$ 202</u>	<u>\$ 2,571</u>	<u>\$ 2,773</u>	<u>\$ 1,537</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
Athletics	\$ 69	\$ 0	\$ 0	\$0	\$ 69
FBLA	50	0	0	0	50
JAG	463	0	364	0	99
Graduation	0	8,855	7,270	0	1,585
PBIS	280	845	883	0	242
PTSO/PTO Parent Assoc.	314	0	0	0	314
Teachers' Courtesy	<u>102</u>	<u>1,723</u>	<u>1,613</u>	<u>0</u>	<u>212</u>
Total	<u>\$1,278</u>	<u>\$11,423</u>	<u>\$10,130</u>	<u>\$0</u>	<u>\$2,571</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Net Position
June 30, 2020

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$4,108</u>	<u>\$28,379</u>	<u>\$32,487</u>	<u>\$21,909</u>
NET POSITION:				
Unrestricted	\$4,108	\$ 0	\$ 4,108	\$ 1,628
Restricted	<u>0</u>	<u>28,379</u>	<u>28,379</u>	<u>20,281</u>
Total Net Position	<u>\$4,108</u>	<u>\$28,379</u>	<u>\$32,487</u>	<u>\$21,909</u>

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-19 (Memorandum Only)
ADDITIONS:				
Office Receipts	\$ 750	\$ 0	\$ 750	\$ 0
Concessions Sales	19,852	0	19,852	18,579
Carnival Income & Other Fundraisers	2,361	0	2,361	5,884
Field Trips	0	4,382	4,382	25,385
Student ID	1,168	0	1,168	2,641
4-H Club	0	1,320	1,320	6,237
African American	0	1,213	1,213	3,436
Band	0	1,289	1,289	640
Baseball	0	650	650	1,309
Basketball-Boys	0	4,168	4,168	3,852
Basketball-Girls	0	4,034	4,034	8,596
Boys to Men	0	4,051	4,051	3,742
Cheerleaders	0	2,748	2,748	5,934
Choir	0	0	0	42
DARE	0	153	153	110
Donations/Miscellaneous	4,013	0	4,013	1,453
Football	0	5,557	5,557	7,535
Girls Growing Gracefully	0	8,482	8,482	0
Homecoming	0	0	0	6,855
JAG	0	16,654	16,654	21,409
Journalism	0	1,497	1,497	12,458
Maroon Line/Dance Lines	0	0	0	2,135
PBIS	0	834	834	0
Peer Helpers/Facilitators	0	0	0	105
Pep Squad	0	0	0	1,570
PTSO/PTO/Parent Assoc.	0	540	540	1,332
Softball	0	0	0	1,885
Teachers' Courtesy Fund	0	1,316	1,316	1,512
Track	0	637	637	7,371
Tribal Council	0	0	0	163
Volleyball	0	0	0	40
Yearbook	<u>0</u>	<u>460</u>	<u>460</u>	<u>1,024</u>
Total Additions	<u>\$28,144</u>	<u>\$59,985</u>	<u>\$88,129</u>	<u>\$153,234</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-19</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 441	\$ 0	\$ 441	\$ 110
Telephone	1,437	0	1,437	1,367
Concessions Purchases	18,587	0	18,587	18,412
Athletics, Other	1,080	0	1,080	0
Student ID	363	0	363	3,051
Carnival & Other				
Fundraiser Costs	2,361	0	2,361	5,480
Field Trips	0	2,097	2,097	22,601
Homecoming	255	0	255	8,465
4-H Club	0	1,173	1,173	6,201
African American	0	1,213	1,213	4,262
Band	0	1,233	1,233	549
Baseball	0	434	434	1,262
Basketball-Boys	0	3,501	3,501	3,301
Basketball-Girls	0	5,279	5,279	8,995
Boys to Men	0	2,434	2,434	1,929
Cheerleaders	0	2,748	2,748	5,934
Football	0	4,845	4,845	9,771
JAG	0	15,618	15,618	21,909
Journalism	0	1,876	1,876	6,000
Maroon Line/Dance Lines	0	0	0	2,309
Miscellaneous	1,890	0	1,890	1,824
Girls Growing Gracefully	0	7,000	7,000	0
PBIS	0	220	220	524
Pep Squad	0	0	0	2,702
PTSO/PTO/Parent Assoc.	0	533	533	1,337
Softball	0	0	0	1,810
Teachers' Courtesy Fund	0	933	933	1,418
Track	0	0	0	5,735
Tribal Council	0	0	0	234
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,095</u>
 Total Deductions	 <u>\$26,414</u>	 <u>\$51,137</u>	 <u>\$77,551</u>	 <u>\$149,587</u>

Continued next page.

See independent auditor's report and notes to the financial statements.

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

Statement of Changes in Net Position
For the Year Ended June 30, 2020
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-19 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 1,730	\$ 8,848	\$10,578	\$ 3,647
Other Financing Sources (Uses):				
Transfers In	750	0	750	656
Transfers Out	<u>0</u>	<u>(750)</u>	<u>(750)</u>	<u>(656)</u>
Increase (Decrease) in Net Position	\$ 2,480	\$ 8,098	\$10,578	\$ 3,647
Net Position at Beginning of Year	<u>1,628</u>	<u>20,281</u>	<u>21,909</u>	<u>18,262</u>
Net Position at End of Year	<u>\$ 4,108</u>	<u>\$28,379</u>	<u>\$32,487</u>	<u>\$ 21,909</u>

See independent auditor's report and notes to the financial statements.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2020

Restricted Activity	Balance 6-30-19	Additions	Deductions	Transfers In/(Out)	Balance 6-30-20
4-H Club	\$ 203	\$ 1,320	\$ 1,173	\$ 0	\$ 350
African American	0	1,213	1,213	0	0
Band	780	1,289	1,233	0	836
Baseball	72	650	434	160	448
Basketball-Boys	318	4,168	3,501	(100)	885
Basketball-Girls	1,185	4,034	5,279	60	0
Boys to Men	1,813	4,051	2,434	(120)	3,310
Cheerleaders	0	2,748	2,748	0	0
Choir	42	0	0	0	42
DARE	110	153	0	0	263
Drama Club	4	0	0	0	4
Field Trips	4,465	4,382	2,097	0	6,750
Football	1,531	5,557	4,845	0	2,243
JAG	895	16,654	15,618	0	1,931
Journalism	6,458	1,497	1,876	0	6,079
Girls Growing Gracefully	0	8,482	7,000	(750)	732
Maroon Line/Dance line	89	0	0	0	89
Peer Helpers/Facilitators	105	0	0	0	105
PBIS	0	834	220	0	614
PTSO/PTO Parent Assoc.	0	540	533	0	7
Softball	76	0	0	0	76
Teachers' Courtesy Fund	118	1,316	933	0	501
Track	1,977	637	0	0	2,614
Volleyball	40	0	0	0	40
Yearbook	<u>0</u>	<u>460</u>	<u>0</u>	<u>0</u>	<u>460</u>
Total	<u>\$20,281</u>	<u>\$59,985</u>	<u>\$51,137</u>	<u>\$(750)</u>	<u>\$28,379</u>

See independent auditor's report and notes to the financial statements.

OTHER REPORTS

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
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
www.tcbtcpa.com

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, 2020, 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 October 23, 2020.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Thomas, Cunningham, Broadway & Todtenbier, CPA's

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

October 23, 2020

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Schedule of Audit Results
June 30, 2020**

I. 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, 2020.
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*.

II. Findings in Accordance with *Government Auditing Standards*

No findings identified.

III. Prior Year Findings

No findings identified.

T | C | B | T
THOMAS, CUNNINGHAM, BROADWAY & TODTENBIER
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
www.tcbtcpa.com

October 23, 2020

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

RE: Management letter
Audit Report – June 30, 2020

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.

- 2020-001 The schools lack adequate supporting documentation for ticket sales at athletic events. Of the athletic event receipts tested, 29% 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.
- 2020-002 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 13% 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 25% 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.
- 2020-003 Of the total receipts selected randomly and tested for various internal control attributes, 20% (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.
- 2020-004 Two 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 or appropriate personnel has prepared the reconciliation.

Sincerely,

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Thomas, Cunningham, Broadway & Todtenbier, CPA's

Natchitoches Parish School Board

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

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

CORRECTIVE ACTION PLAN

October 23, 2020

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, 2020

The following is our response to the management letter issued to us by the firm Thomas, Cunningham, Broadway & Todtenbier, CPA's for the year ended June 30, 2020:

Management's Corrective Action Plan:

- 2020-001 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.
- 2020-002 Internal Controls over Receipts & Disbursements - We discussed this matter with the school principals requesting them to implement procedures to ensure dual signatures are obtained for all receipts and proper approval is obtained for all expenditures before disbursement is made.
- 2020-003 Supporting Documentation for Receipts - We discussed this matter with the school principals requesting them to implement procedures to ensure supporting documentation is obtained for all receipts.
- 2020-004 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.

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

Sincerely,

Grant Eloi

Grant Eloi
Superintendent

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Summary of Prior Year Audit Results
June 30, 2020**

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

2019 - 1 Controls over Athletic Event Ticket Sales

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

Current Status: Condition still exists. See current year condition 2020-001.

2019 - 2 Lack of Dual Signatures over Receipts & Expenditures

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

Current Status: Condition still exists. See current year condition 2020-002.

2019 - 3 Supporting Documentation for Receipts

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

Current Status: Condition still exists. See current year condition 2020-003.