

**NATCHITOCHEs PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS**

**FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2017**

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

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

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# Johnson, Thomas & Cunningham

## Certified Public Accountants

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### INDEPENDENT AUDITOR'S REPORT

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2017, 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

#### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the fiduciary funds of the School Activity Funds as of June 30, 2017, and the respective changes in financial position for those fiduciary funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

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

The School Activity Funds 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*

The financial information for the year ended June 30, 2016, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unmodified opinion dated December 7, 2016, 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 December 6, 2017, on our consideration of the School Activity Funds' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School Activity Funds' internal control over financial reporting and compliance.

*Report on Other Legal and Regulatory Requirements*

In accordance with the requirements of the Louisiana Legislative Auditor, we have issued a report dated December 6, 2017 on the results of our state-wide agreed upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state-wide agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.

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

December 6, 2017

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

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$334,881</u>	<u>\$529,284</u>	<u>\$864,165</u>	<u>\$849,651</u>
NET POSITION:				
Unrestricted	\$334,881	\$ 0	\$334,881	\$335,061
Restricted	<u>0</u>	<u>529,284</u>	<u>529,284</u>	<u>514,590</u>
Total Net Position	<u>\$334,881</u>	<u>\$529,284</u>	<u>\$864,165</u>	<u>\$849,651</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 2,506	\$ 0	\$ 2,506	\$ 11,425
Educational Materials	7,016	0	7,016	6,427
Concession Sales	233,990	0	233,990	226,316
School Pictures	0	0	0	330
Athletics, Other	15,825	0	15,825	43,151
Spirit Shirt Sales	1,777	0	1,777	2,951
Book Fair	0	11,577	11,577	15,395
Carnival Income & Other Fundraisers	86,021	0	86,021	59,677
Field Trips	12,647	75,321	12,647	101,891
Locker Fees	1,380	0	1,380	348
Student ID	12,651	0	12,651	7,959
Parking Permits	5,320	0	5,320	5,390
Interest Income	1,028	0	1,028	1,026
School Board Reimb.	2,729	0	2,729	2,380
Homecoming	0	0	0	5,540
4-H Club	0	10,970	10,970	9,366
4-H Club-Middle	0	1,616	1,616	0
8 <sup>th</sup> Grade	0	0	0	6,784
African American	0	9,233	9,233	500
Art	10,051	4,235	14,286	7,935
Athletic Boosters	0	0	0	2,440
Athletics	6,379	41,821	48,200	40,521
Athletics-Girls	0	2,308	2,308	0
Athletics-Boys	0	1,639	1,639	0
Band	0	5,332	5,332	11,774
Band Boosters	0	22,502	22,502	35,966
Baseball	0	55,346	55,346	61,654
Basketball	0	41,430	41,430	43,835
Basketball-Jr. High Boys	0	1,378	1,378	748
Basketball-Jr. High Girls	0	12,440	12,440	1,947
Basketball-Boys	0	72,738	72,738	75,539
Basketball-Girls	0	46,496	46,496	48,818
BETA Club	0	6,289	6,289	5,929

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
Biology	\$ 0	\$ 665	\$ 665	\$ 1,336
Builders Club	0	625	625	1,031
Cheerleaders	0	80,318	80,318	110,600
Cheerleaders-Jr. High	0	375	375	7,937
Chiefettes	0	20,666	20,666	27,997
Choir	0	1,166	1,166	223
Class of 2016	0	0	0	8,495
Class of 2017	0	6,621	6,621	16,897
Class of 2018	0	10,342	10,342	2,103
Class of 2019	0	2,383	2,383	3,640
Class of 2020	0	4,050	4,050	0
Cross Country	0	574	574	5,383
DARE	0	1,573	1,573	1,396
Desktop Publishing	0	6,100	6,100	6,394
Donations/Miscellaneous	174,765	0	174,765	135,780
Drama	0	692	692	250
Engineering	0	235	235	647
FBLA	0	7,884	7,884	11,965
FCA	0	9,390	9,390	8,020
FCS	0	6,107	6,107	940
FFA	0	51,793	51,793	48,537
Fishing Club	0	3,505	3,505	5,829
Football	0	74,311	74,311	101,416
Football-Jr. High	0	43,970	43,970	21,234
Football Booster	0	9,924	9,924	1,446
Football Gate/Trainers	0	0	0	200
Forensic Science	0	623	623	984
Functional Workshop	0	3,789	3,789	5,197
Glee Club	0	1,099	1,099	594
Golf	0	317	317	225
Graduation	0	2,623	2,623	0
Guidance Office	0	433	433	2,175
JAG	0	4,001	4,001	0

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
JROTC	\$ 0	\$ 66,672	\$ 66,672	\$ 69,739
K Kids	0	2,441	2,441	823
Key Club	0	3,058	3,058	3,254
Library	18,655	39,938	58,593	56,122
Lost Books	128	0	128	978
Maroon Line/Dance Lines	0	19,820	19,820	23,939
Math Club	0	1,639	1,639	492
Music Club	0	10,463	10,463	15,456
National Honor Society	0	5,469	5,469	4,791
Orchestra	0	108,211	108,211	131,904
PAL	0	54,486	54,486	44,654
Patriot Club	0	319	319	0
PBIS	0	20,909	20,909	12,505
Pep Squad	0	1,255	1,255	2,669
Physics	0	155	155	210
Playground Equipment	0	947	947	3,000
Powerlifting	0	19,317	19,317	21,780
Pre-K	0	3,417	3,417	873
Pro Start	0	4,605	4,605	9,121
Professional Development	2,460	0	2,460	2,670
PTSO/PTO/Parent Assoc.	0	61,174	61,174	54,206
Publications	0	10,531	10,531	18,403
Quiz Bowl	0	0	0	193
Robotics	0	6,054	6,054	2,605
Rodeo Club	0	0	0	771
SADD	0	4,933	4,933	9,289
School Climate	0	0	0	581
Science	0	3,860	3,860	320
Science Club	0	0	0	15,193
Soccer	0	5,915	5,915	5,981
Soccer-Boys	0	3,369	3,369	7,109
Soccer-Girls	0	3,850	3,850	2,867
Softball	0	41,599	41,599	56,118

Continued next page.

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NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Strings	\$ 0	\$ 0	\$ 0	\$ 5,025
Student Asst./Supply	0	0	0	1,000
Student Council/SGO	3,122	10,010	13,132	15,794
Student Leadership	0	135	135	0
Swimming	0	831	831	3,150
SWPBS Account	0	5,678	5,678	3,479
Teacher/Classroom Supplies	7,932	10,534	18,466	58,259
Teachers' Concessions	0	5,054	5,054	4,145
Teachers' Courtesy Fund	0	7,682	7,682	18,992
Technology	4,920	407	5,327	5,836
Tennis	0	1,295	1,295	1,040
Track	0	24,664	24,664	38,834
Tribal Council	0	2,960	2,960	0
Virtual School	0	1,798	1,798	0
Volleyball	0	52,042	52,042	7,181
YACA	0	732	732	3,060
Yearbook	<u>6,846</u>	<u>23,676</u>	<u>30,522</u>	<u>34,892</u>
 Total Additions	 <u>\$618,148</u>	 <u>\$1,430,729</u>	 <u>\$2,048,877</u>	 <u>\$2,162,136</u>

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The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 4,522	\$ 0	\$ 4,522	\$ 17,544
Educ. Supplies/Materials	12,659	0	12,659	15,934
Telephone	23,301	0	23,301	31,499
Concession Purchases	157,292	0	157,292	147,598
School Picture Costs	0	0	0	6
Athletics, Other	15,021	2,145	17,166	39,872
Spirit Shirt Costs	1,365	0	1,365	2,956
Book Fair Costs	0	11,752	11,752	18,652
School Board Reimb.	2,791	0	2,791	2,541
Parking Stickers	1,862	0	1,862	858
Student ID	14,423	0	14,423	2,377
Carnival & Other				
Fundraiser Costs	62,905	0	62,905	34,818
Field Trips	13,413	71,663	17,302	92,780
Homecoming	0	0	0	5,424
Repairs & Maintenance	338	0	338	3,377
4-H Club	0	11,612	11,612	8,248
4-H Club-Middle	0	1,699	1,699	381
8 <sup>th</sup> Grade	0	0	0	8,154
African American	0	8,758	8,758	819
AR Club	0	0	0	245
Archery	0	0	0	79
Art	13,885	3,417	17,302	7,110
Athletic Boosters	0	0	0	1,242
Athletics	6,673	43,776	50,449	40,355
Athletics-Girls	0	816	816	0
Athletics-Boys	0	887	887	0
Band	0	7,744	7,744	10,346
Band Boosters	0	27,574	27,574	28,644
Baseball	0	55,322	55,322	55,164
Basketball	0	23,295	23,295	19,951
Basketball-Jr. High Boys	0	1,378	1,378	978
Basketball-Jr. High Girls	0	9,924	9,924	1,952

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
Basketball-Boys	\$ 0	\$ 75,741	\$ 75,741	\$ 84,116
Basketball-Girls	0	64,403	64,403	56,980
BETA Club	0	6,348	6,348	6,396
Biology	0	639	639	1,392
Builders Club	0	498	498	1,041
Cheerleaders	0	70,698	70,698	109,938
Cheerleaders-Jr. High	0	2,354	2,354	4,583
Chiefettes	0	24,899	24,899	26,918
Choir	0	1,133	1,133	451
Class of 2015	0	0	0	877
Class of 2016	0	2,205	2,205	4,974
Class of 2017	0	7,498	7,498	15,805
Class of 2018	0	8,926	8,926	2,188
Class of 2019	0	1,254	1,254	1,662
Class of 2020	0	2,777	2,777	0
Cross Country	0	455	455	4,740
DARE	0	1,771	1,771	1,068
Desktop Publishing	0	8,676	8,676	9,296
Drama	0	802	802	401
Elementary Honors Society	0	186	186	0
Engineering	0	426	426	794
FBLA	0	5,744	5,744	14,208
FCA	0	8,220	8,220	5,702
FCS	0	4,457	4,457	185
FFA	0	52,100	52,100	50,339
Fishing Club	0	2,840	2,840	8,403
Football	0	76,321	76,321	97,320
Football-Jr. High	0	39,761	39,761	26,831
Football Booster	0	7,718	7,718	1,403
Forensic Science	0	612	612	1,613
Functional Workshop	0	3,484	3,484	4,751
Garden Club	0	10	10	0
Glee Club	0	538	538	593

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
Golf	\$ 0	\$ 1,160	\$ 1,160	\$ 511
Graduation	0	4,503	4,503	5,576
Guidance Office	0	434	434	771
JAG	0	3,881	3,881	0
JROTC	0	77,269	77,269	77,380
K Kids	0	2,503	2,503	741
Key Club	0	2,764	2,764	2,992
La. Principal Assoc.	0	0	0	257
Library	23,725	37,593	61,318	53,629
Lost Books	128	0	128	20
Maroon Line/Dance Lines	0	17,220	17,220	25,544
Math Club	0	3,210	3,210	278
Miscellaneous	192,595	162	192,757	179,503
Music Club	0	10,009	10,009	16,890
National Honor Society	0	4,539	4,539	4,605
Orchestra	0	87,412	87,412	175,496
PAL	0	60,830	60,830	35,739
Patriot Club	0	35	35	0
PBIS	0	20,289	20,289	17,121
Pep Squad	0	1,294	1,294	3,832
Playground Equipment	0	4,028	4,028	0
Powerlifting	0	18,513	18,513	22,545
Pre-K	0	456	456	2,660
Pro Start	0	4,743	4,743	9,551
Professional Development	885	0	885	0
PTSO/PTO/Parent Assoc.	0	55,926	55,926	62,778
Publications	0	17,900	17,900	28,074
Quiz Bowl	0	0	0	177
Right Start	0	20	20	0
Robotics	0	5,175	5,175	2,344
SADD	0	6,025	6,025	10,266
School Climate	0	0	0	617
Science	0	3,537	3,537	11,461

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Science Club	\$ 0	\$ 0	\$ 0	\$ 9,659
Soccer	0	3,119	3,119	5,523
Soccer-Boys	0	3,690	3,690	12,305
Soccer-Girls	0	1,478	1,478	6,191
Softball	0	56,304	56,304	41,565
Strings	0	0	0	5,465
Student Asst./Supply	0	720	720	297
Student Council/SGO	2,697	8,260	10,957	11,559
Student Leadership	0	30	30	0
Student Trips	0	655	655	0
Swimming	0	1,675	1,675	1,828
SWPBS Account	15,293	20,169	35,462	38,848
Teachers' Concessions	0	4,290	4,290	4,965
Teachers' Courtesy Fund	0	8,186	8,186	19,145
Technology	2,229	16,613	34,957	18,690
Tennis	0	1,023	1,023	1,292
Track	0	30,351	30,351	33,702
Tribal Council	0	1,643	1,643	0
Virtual School	0	1,798	1,798	0
Volleyball	0	41,302	41,302	527
YACA	0	1,333	1,333	2,451
Yearbook	<u>4,223</u>	<u>22,087</u>	<u>26,310</u>	<u>31,697</u>
 Total Deductions	 <u>\$588,340</u>	 <u>\$1,446,023</u>	 <u>\$2,034,363</u>	 <u>\$2,147,053</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 29,808	\$ (15,294)	\$ 14,514	\$ 15,083
Other Financing Sources (Uses):				
Transfers In	12,142	42,130	54,272	63,986
Transfers Out	<u>(42,130)</u>	<u>(12,142)</u>	<u>(54,272)</u>	<u>(63,986)</u>
Increase/(Decrease) in Net Position	\$ (180)	\$ 14,694	\$ 14,514	\$ 15,083
Net Position at Beginning of Year	<u>335,061</u>	<u>514,590</u>	<u>849,651</u>	<u>834,568</u>
Net Position at End of Year	<u>\$334,881</u>	<u>\$ 529,284</u>	<u>\$ 864,165</u>	<u>\$ 849,651</u>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 2017**

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

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

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. BASIS OF PRESENTATION

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

**NATCHITOCHEES PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2017**

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

**B. REPORTING ENTITY**

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

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

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

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.

**NATCHITOCHE PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2017**

**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.

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

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

**D. BASIS OF ACCOUNTING**

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

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

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

**NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 2017**

**E. BUDGETS**

1. 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.

At June 30, 2017, the School Activity Funds had cash and cash equivalents with a carrying balance of \$849,651 and a bank balance of \$871,233 that was held in checking accounts at local banks.

*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.

The School Activity Funds' cash is categorized below to give an indication of the level of risk assumed by the School Activity Funds at June 30, 2017. Category 1 includes cash held by the School Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 includes cash held by a trustee or other third party not in the School Activity Funds' name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Checking Account	\$871,233	\$0	\$0
Total	<u>\$871,233</u>	<u>\$0</u>	<u>\$0</u>

**NATCHITOCHEES PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Notes to Financial Statements**  
**June 30, 2017**

**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, 2017.

**I. COMPENSATED ABSENCES**

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

**J. EQUITY CLASSIFICATIONS**

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

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

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

**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.

**NATCHITOCHEES PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
Notes to Financial Statements  
June 30, 2017**

**NOTE 2 - INTERFUND RECEIVABLES/PAYABLES**

There were no interfund receivables or payables of the School Activity Funds as of June 30, 2017.

**NOTE 3 - PENDING LITIGATION**

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2017.

**NOTE 4 - RELATED PARTY TRANSACTIONS**

The School Activity Funds had no related party transactions for the year ended June 30, 2017.

**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, 2017.

**NOTE 7 – DEFICIT ACCOUNT BALANCE**

Louisiana Revised Statute 17:414 dictates expenditures of restricted funds only be allowed to the extent funds are available. In the current year, Natchitoches Jr. High made deductions in a restricted softball account beyond the available balance, resulting in a deficit account balance of \$(19). East Natchitoches Elementary School also maintains a restricted account with a deficit balance of \$(306).

**NOTE 8 – SUBSEQUENT EVENTS**

Management has evaluated events through December 6, 2017, the date the financial statements were available for issue, and did not identify any subsequent events that require 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, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club – Jr. High/Sr. High	\$ 9,385	\$ 11,276	\$ 11,580	\$ (116)	\$ 8,985
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	82	1,309	1,731	469	129
9 <sup>th</sup> Grade	39	0	0	0	39
Academic	173	0	0	0	173
African American	1,041	9,233	8,758	45	1,561
Archery	3	0	0	0	3
Art	2,342	4,235	3,417	(150)	3,010
Athletic Boosters	1	0	0	0	1
Athletics	17,818	41,821	45,921	(3,754)	9,964
Athletics-Boys	0	1,691	887	0	752
Athletics-Girls	0	2,308	816	0	1,492
Band	3,739	5,332	7,743	(1,127)	1,201
Band Boosters	9,252	22,502	27,574	(610)	3,570
Baseball	8,245	55,347	55,322	423	8,693
Basketball-Boys Jr. High	16,339	41,730	23,595	(23,965)	10,509
Basketball-Girls Jr. High	146	300	436	0	10
Basketball Team-Boys	23,198	73,816	76,819	10,770	30,965
Basketball Team-Girls	12,890	58,636	73,891	12,439	10,074
BETA Club	4,660	6,289	6,348	1,178	5,779
Bible Club	75	0	0	0	75
Biology	35	665	639	0	61
Biology (AP)	420	0	0	0	420
Book Fair	4,210	11,577	11,752	0	4,035
Builders Club	1,210	625	498	1,514	2,851
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	10,541	80,318	70,699	(5,994)	14,166
Cheerleaders-Jr. High	4,587	375	2,354	0	2,606
Chiefettes (Pep Squad)	26,236	20,666	24,899	(1,205)	20,978
Choir	93	1,166	1,133	(75)	51
Class of 2013	194	0	0	0	194
Class of 2015	1,029	0	0	0	1,029
Class of 2016	6,866	0	2,205	0	4,661
Class of 2017	5,723	6,621	7,498	(1,000)	3,846
Class of 2018	1,105	10,342	8,926	0	2,521
Class of 2019	1,978	2,383	1,254	0	3,107

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017  
(Continued)

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Class of 2010	\$ 0	\$ 4,050	\$ 2,777	\$ 0	\$ 1,273
Computer	259	0	0	0	259
Cross Country	405	574	455	0	524
DARE	329	1,573	1,771	62	193
Debate Club	40	0	0	0	40
Desktop Publishing	4,005	6,100	8,676	3,322	4,751
Drama	1,776	692	802	0	1,666
Elementary Honors Society	0	0	186	360	174
Engineering	820	235	426	110	739
FBLA	574	7,884	5,744	(1,772)	942
FCA	6,748	9,390	8,219	(215)	7,704
FCS	755	6,107	4,457	0	2,405
FFA	3,230	51,792	52,262	101	2,770
Field Trips	5,261	60,362	57,039	(3,013)	5,571
Field Trips	1,698	14,959	14,624	194	2,227
First Responder	47	0	0	0	47
Fishing Club	1,917	3,505	2,840	(250)	2,332
Football	6,553	85,398	85,928	(974)	5,049
Football Boosters	1,240	9,923	7,718	0	3,445
Football Club	561	32,883	30,160	(1,237)	2,047
Forensic Science	108	623	612	(75)	44
Functional Workshop	1,464	3,789	3,484	0	1,769
Garden Club	1,055	0	10	0	1,045
Glee Club	1	1,099	538	(150)	412
Golf	888	317	1,160	0	45
Graduation	1,127	2,624	4,503	1,604	852
Guidance Office	3,044	433	434	(1,725)	1,318
JAG	0	4,001	3,881	0	120
JROTC	23,926	66,672	77,269	8,172	21,501
K Kids	1,690	2,441	2,502	(1,514)	115
Key Club	1,100	3,058	2,764	(75)	1,319
LAP	57	0	0	0	57
Library	15,737	39,937	37,591	(30)	18,053
Maroon Line/Dance Lines	1,360	19,820	17,220	(650)	3,310

Continued next page.

The accompanying notes are an integral part of this statement.

Natchitoches Parish School Board  
School Activity Funds  
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017  
(Continued)

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Math Club	\$ 3,308	\$ 1,639	\$ 3,210	\$ 0	\$ 1,737
Miscellaneous	(306)	0	0	0	(306)
Music Club	3,691	10,463	10,009	305	4,450
National Honor Society	2,170	5,469	4,539	(332)	2,768
Orchestra	26,890	108,211	87,412	(103)	47,586
PAL	27,592	54,486	60,829	(155)	21,094
Patriot Club	0	319	35	0	284
PBIS	3,764	20,908	20,291	3,014	7,395
Peer Helpers/Facilitators	210	0	0	0	210
Pep Squad	200	1,255	1,294	540	701
Physics	353	155	0	0	508
Playground Equipment	19,255	947	4,028	2,544	18,718
Powerlifting	702	19,317	18,513	125	1,631
Pre-K	3,230	3,417	456	1,295	7,486
Pro Start	250	4,605	4,743	201	313
PTSO/PTO/Parent Assoc.	58,223	61,171	55,927	(3,960)	59,507
Publications	1,436	10,531	17,900	8,425	2,492
Quiz Bowl	348	0	0	0	348
Right Start	20	0	20	0	0
Robotics	1,483	6,054	5,175	430	2,792
Rodeo Club	771	0	0	(250)	521
SADD	2,261	4,933	6,025	889	2,058
Science	1,147	3,860	3,537	0	1,470
Science Club	80	0	0	0	80
Soccer	2,000	5,915	3,119	0	4,796
Soccer-Boys	1,837	3,369	3,690	(250)	1,266
Soccer-Girls	1,266	3,850	1,478	(250)	3,388
Softball	20,176	41,601	56,304	(885)	4,588
Spanish Club	285	0	0	0	285
St. Jude's	3,730	0	0	0	3,730
Student Assistance/Supply	3,639	0	720	(9)	2,910
Student Council/SGO	7,411	10,010	8,260	(327)	8,834
Student Leadership	195	136	30	0	301
Student Trips	6,691	0	655	(194)	5,842

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Combined Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017  
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Swimming	\$ 1,502	\$ 831	\$ 1,675	\$ (250)	\$ 408
SWPBS	504	5,679	4,606	258	1,835
Teacher/Classroom Supplies	7,986	10,534	20,167	8,598	6,951
Teachers' Concessions	915	5,055	4,290	5	1,685
Teachers' Courtesy Fund	3,376	7,682	8,187	(98)	2,773
Technology	5	407	180	0	232
Technology	1	0	16,432	16,431	0
Tennis	454	1,295	1,023	(250)	476
Textbooks	100	0	0	0	100
Track	6,860	24,665	30,352	2,073	3,246
Tribal Council	0	2,960	1,644	(15)	1,301
Virtual School	0	1,798	1,798	0	0
Volleyball	6,654	52,042	41,302	(250)	17,144
YACA	603	732	1,335	0	0
Yearbook	<u>19,706</u>	<u>23,676</u>	<u>22,086</u>	<u>257</u>	<u>21,553</u>
<b>Total</b>	<b><u>\$514,590</u></b>	<b><u>\$1,430,729</u></b>	<b><u>\$1,446,023</u></b>	<b><u>\$29,988</u></b>	<b><u>\$529,284</u></b>

The accompanying notes are an integral part of this statement.

## INDIVIDUAL SCHOOL INFORMATION

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum Only)	6-30-16 (Memorandum Only)
ASSETS:				
Cash	<u>\$77,430</u>	<u>\$215,635</u>	<u>\$293,065</u>	<u>\$317,120</u>
NET POSITION:				
Unrestricted	\$77,430	\$ 0	\$ 77,430	\$ 82,736
Restricted	<u>0</u>	<u>215,635</u>	<u>215,635</u>	<u>234,384</u>
Total Net Position	<u>\$77,430</u>	<u>\$215,635</u>	<u>\$293,065</u>	<u>\$317,120</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 75	\$ 0	\$ 75	\$ 2,825
Concession Sales	25,858	0	25,858	19,207
Student ID	8,225	0	8,225	7,846
Parking Permits	4,780	0	4,780	4,950
Interest Income	473	0	473	541
4-H Club	0	155	155	0
African American	0	9,109	9,109	500
Art	0	4,235	4,235	3,600
Band Boosters	0	22,502	22,502	35,795
Baseball	0	37,823	37,823	51,560
Basketball	0	35,048	35,048	30,600
Basketball-Boys	0	39,666	39,666	54,721
Basketball-Girls	0	22,990	22,990	30,872
BETA Club	0	2,151	2,151	3,098
Biology	0	665	665	1,336
Cheerleaders	0	30,830	30,830	40,110
Chiefettes	0	20,666	20,666	27,997
Choir	0	1,166	1,166	23
Class of 2017	0	4,876	4,876	12,914
Class of 2018	0	6,927	6,927	2,103
Class of 2019	0	2,383	2,383	3,640
Class of 2020	0	4,050	4,050	0
Cross Country	0	574	574	5,383
Desktop Publishing	0	6,100	6,100	6,394
Donations/Miscellaneous	20,218	0	20,218	18,561
Drama	0	390	390	150
Engineering	0	235	235	647
FBLA	0	7,884	7,884	11,965
FCA	0	2,324	2,324	3,258
FCS	0	6,107	6,107	940
Football	0	74,311	74,311	101,416
Functional Workshop	0	3,789	3,789	5,197
Glee Club	0	1,099	1,099	594
Golf	0	317	317	225

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
Graduation	\$ 0	\$ 1,176	\$ 1,176	\$ 0
Guidance Office	0	433	433	2,175
JROTC	0	48,081	48,081	48,497
Key Club	0	3,058	3,058	3,254
Library	0	1,276	1,276	1,039
Lost Books	0	0	0	188
Maroon Line/Dance Lines	0	17,010	17,010	23,576
Math	0	685	685	255
National Honor Society	0	3,150	3,150	3,519
Orchestra	0	28,764	28,764	128,868
Patriot Club	0	319	319	0
Publications	0	10,531	10,531	18,403
Quiz Bowl	0	0	0	193
Robotics	0	0	0	35
Rodeo Club	0	0	0	771
SADD	0	4,933	4,933	9,289
Science	0	3,836	3,836	0
Science Club	0	0	0	6,679
Soccer	0	5,195	5,195	5,981
Soccer-Boys	0	3,369	3,369	7,109
Soccer-Girls	0	3,850	3,850	2,867
Softball	0	20,298	20,298	48,869
Student Council/SGO	0	2,883	2,883	3,037
Technology	0	407	407	526
Tennis	0	1,295	1,295	1,040
Track	0	13,316	13,316	30,879
Volleyball	0	52,042	52,042	7,181
YACA	<u>0</u>	<u>732</u>	<u>732</u>	<u>3,060</u>
 Total Additions	 <u>\$59,629</u>	 <u>\$643,132</u>	 <u>\$702,761</u>	 <u>\$923,859</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 2,315	\$ 0	\$ 2,315	\$ 36
Educ. Supplies/Materials	0	0	0	131
Telephone	5,280	0	5,280	5,251
Concession Purchases	1,743	0	1,743	169
Parking Stickers	1,590	0	1,590	586
Student ID	12,179	0	12,179	2,264
4-H Club	0	35	35	135
African American	0	8,758	8,758	819
Art	0	3,302	3,302	2,014
Athletics-Gym Fee	0	0	0	181
Band Boosters	0	27,574	27,574	28,644
Baseball	0	38,485	38,485	45,357
Basketball	0	11,943	11,943	9,304
Basketball-Boys	0	44,391	44,391	61,392
Basketball-Girls	0	39,494	39,494	37,331
BETA Club	0	1,820	1,820	3,062
Biology	0	639	639	1,392
Cheerleaders	0	28,774	28,774	40,683
Chiefettes	0	24,899	24,899	26,918
Choir	0	1,133	1,133	254
Class of 2017	0	5,920	5,920	13,155
Class of 2018	0	5,610	5,610	2,188
Class of 2019	0	1,254	1,254	1,662
Class of 2020	0	2,777	2,777	0
Cross Country	0	455	455	4,740
Desktop Publishing	0	8,676	8,676	9,296
Drama	0	423	423	239
Engineering	0	426	426	794
FBLA	0	5,744	5,744	14,208
FCA	0	2,421	2,421	1,665
FCS	0	4,457	4,457	185
Fishing Club	0	2,840	2,840	8,403
Football	0	76,321	76,321	96,656

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
Forensic Science	\$ 0	\$ 612	\$ 612	\$ 1,613
Functional Workshop	0	3,484	3,484	4,751
Glee Club	0	538	538	593
Golf	0	1,160	1,160	511
Graduation	0	3,318	3,318	5,576
Guidance Office	0	434	434	771
JROTC	0	49,496	49,496	47,217
Key Club	0	2,764	2,764	2,992
Library	0	289	289	408
Maroon Line/Dance Lines	0	14,679	14,679	25,186
Math	0	2,184	2,184	0
Miscellaneous	29,194	0	29,194	43,187
National Honor Society	0	2,751	2,751	2,532
Orchestra	0	11,289	11,289	172,460
Patriot Club	0	35	35	0
PBIS	0	1,511	1,511	4,775
Powerlifting	0	18,513	18,513	22,545
Pro Start	0	4,743	4,743	9,551
Publications	0	17,900	17,900	28,074
Quiz Bowl	0	0	0	110
Right Start	0	20	20	0
Robotics	0	0	0	125
SADD	0	6,025	6,025	10,266
Science	0	3,537	3,537	11,461
Soccer	0	3,119	3,119	5,523
Soccer-Boys	0	3,690	3,690	12,305
Soccer-Girls	0	1,478	1,478	6,191
Softball	0	35,689	35,689	34,942
Student Council/SGO	0	2,508	2,508	1,937
Swimming	0	1,675	1,675	1,828
Teacher/Classroom Supplies	0	7,192	7,192	6,407
Teachers' Courtesy Fund	0	1,200	1,200	2,825
Technology	0	181	181	535

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Tennis	\$ 0	\$ 1,023	\$ 1,023	\$ 1,292
Volleyball	0	41,302	41,302	527
YACA	<u>0</u>	<u>1,333</u>	<u>1,333</u>	<u>2,451</u>
Total Deductions	<u>\$52,301</u>	<u>\$645,635</u>	<u>\$697,936</u>	<u>\$947,914</u>
Increase (Decrease) in Net Position Before Transfers	\$ 7,328	\$ (2,503)	\$ 4,825	\$ (24,055)
Other Financing Sources (Uses):				
Transfers In	0	7,000	7,000	7,800
Transfers Out	<u>(7,000)</u>	<u>0</u>	<u>(7,000)</u>	<u>(7,800)</u>
Increase (Decrease) in Net Position	\$ 328	\$ 4,497	\$ 4,825	\$ (24,055)
Net Position at Beginning of Year	<u>77,430</u>	<u>215,635</u>	<u>293,065</u>	<u>317,120</u>
Net Position at End of Year	<u>\$77,758</u>	<u>\$220,132</u>	<u>\$297,890</u>	<u>\$293,065</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$ 690	\$ 155	\$ 35	\$ 0	\$ 810
Academic	171	0	0	0	171
African American	1,041	9,109	8,758	(75)	1,317
Art	1,870	4,235	3,302	(150)	2,653
Athletics	1	0	0	0	1
Band Boosters	9,081	22,502	27,574	(610)	3,399
Baseball	7,230	37,823	38,485	(250)	6,318
Basketball	3,227	35,048	11,943	(23,965)	2,367
Basketball-Boys	21,880	39,666	44,391	11,750	28,905
Basketball-Girls	8,479	22,990	39,494	11,750	3,725
BETA Club	671	2,151	1,820	(75)	927
Bible Club	75	0	0	0	75
Biology	35	665	639	0	61
Biology (AP)	420	0	0	0	420
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	3,968	30,830	24,899	(1,025)	20,978
Cheerleaders-Jr. High	1,199	0	0	0	1,198
Chiefettes	26,236	20,666	24,899	(1,025)	20,978
Choir	90	1,166	1,133	(75)	48
Class of 2013	194	0	0	0	194
Class of 2015	1,025	0	0	0	1,025
Class of 2016	3,610	0	0	0	3,610
Class of 2017	4,390	4,876	5,920	(1,000)	2,346
Class of 2018	1,105	6,927	5,610	0	2,422
Class of 2019	1,978	2,383	1,254	0	3,107
Class of 2020	0	4,050	2,777	0	1,273
Computer	259	0	0	0	259
Cross Country	405	574	455	0	524
Debate Club	40	0	0	0	40
Desktop Publishing	4,005	6,100	8,676	3,322	4,751
Drama	1,297	390	423	0	1,264
Engineering	820	235	426	110	739
FBLA	574	7,884	5,744	(1,772)	942
FCA	3,506	2,324	2,421	(150)	3,259
FCS	755	6,107	4,457	0	2,405

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017  
(Continued)

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
FFA	\$ 1,972	\$ 34,966	\$ 34,373	\$ (150)	\$ 2,415
First Responder	47	0	0	0	47
Fishing Club	1,917	3,505	2,840	(250)	2,332
Football Gate/Trainers	6,553	74,311	76,321	(974)	3,569
Forensic Science	108	623	612	(75)	44
Functional Workshop	1,464	3,789	3,434	0	1,769
Glee Club	1	1,099	538	(150)	412
Golf	888	317	1,160	0	45
Graduation	1,127	1,176	3,318	1,725	710
Guidance Office	3,044	433	434	(1,725)	1,318
JROTC	2,761	48,081	49,496	(500)	846
Key Club	1,100	3,058	2,764	(75)	1,319
Library	924	1,276	289	0	1,911
Maroon Line/Dance Lines	275	17,010	14,679	(650)	1,956
Math Club	2,164	685	2,184	0	665
National Honor Society	2,170	3,150	2,751	0	2,569
Orchestra	20,710	28,764	11,289	(75)	38,110
Patriot Club	0	319	35	0	284
PBIS	1,577	2,207	1511	0	2,273
Physics	353	155	0	0	508
Powerlifting	702	19,317	18,513	125	1,631
Pro Start	250	4,605	4,743	201	313
PTSO/PTO/Parent Assoc.	380	0	0	0	380
Publications	1,436	10,531	17,900	8,425	2,492
Quiz Bowl	176	0	0	0	176
Right Start	20	0	20	0	0
Robotics	12	0	0	0	12
Rodeo Club	771	0	0	(250)	521
SADD	2,261	4,933	6,025	889	2,058
Science	824	3,836	3,537	0	1,123
Science Club	66	0	0	0	66
Soccer	2,000	5,915	3,119	0	4,796
Soccer-Boys	1,837	3,369	3,690	(250)	1,266
Soccer-Girls	1,266	3,850	1,478	(250)	3,388

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017  
(Continued)

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Softball	\$ 18,799	\$ 20,298	\$ 35,689	\$ (826)	\$ 2,582
St. Jude's	3,730	0	0	0	3,730
Student Council/SGO	4,011	2,883	2,508	(75)	4,311
Student Leadership	195	0	0	0	195
Swimming	1,502	831	1,675	(250)	408
Teacher/Classroom Supplies	2,223	192	7,191	7,000	2,224
Teachers' Courtesy Fund	220	1,000	1,200	0	20
Technology	5	407	180	0	232
Tennis	454	1,295	1,023	(250)	476
Textbooks	100	0	0	0	100
Track	5,470	13,316	17,019	(395)	1,372
Volleyball	6,654	52,042	41,302	(250)	17,144
YACA	<u>603</u>	<u>732</u>	<u>1,335</u>	<u>0</u>	<u>0</u>
Total	<u>\$215,635</u>	<u>\$643,132</u>	<u>\$645,635</u>	<u>\$ 7,000</u>	<u>\$220,132</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$17,728</u>	<u>\$51,465</u>	<u>\$69,193</u>	<u>\$58,586</u>
NET POSITION:				
Unrestricted	\$17,728	\$ 0	\$17,728	\$ 7,925
Restricted	<u>0</u>	<u>51,465</u>	<u>51,465</u>	<u>50,661</u>
Total Net Position	<u>\$17,728</u>	<u>\$51,465</u>	<u>\$69,193</u>	<u>\$58,586</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 902	\$ 0	\$ 902	\$ 0
Concession Sales	59,327	0	59,327	53,921
Athletics, Other	4,078	0	4,078	3,267
Locker Fees	1,380	0	1,380	348
Parking Permits	540	0	540	440
Interest Income	134	0	134	109
4-H Club	0	3,159	3,159	0
Athletic Boosters	0	0	0	2,440
Band	0	3,695	3,695	6,417
Band Boosters	0	0	0	171
Baseball	0	13,317	13,317	9,802
Basketball-Jr. High Boys	0	300	300	748
Basketball-Jr. High Girls	0	300	300	747
Basketball-Boys	0	24,182	24,182	20,818
Basketball-Girls	0	23,506	23,506	17,946
BETA Club	0	4,138	4,138	2,831
Cheerleaders	0	11,973	11,973	27,963
Class of 2016	0	0	0	3,273
Class of 2017	0	1,745	1,745	3,983
Class of 2018	0	3,415	3,415	0
Donations/Miscellaneous	15,051	0	15,051	17,267
FCA	0	170	170	1,183
FFA	0	16,827	16,827	22,834
Football-Jr. High	0	32,883	32,883	20,338
Football Booster	0	9,924	9,924	1,446
Football Gate/Trainers	0	0	0	200
JROTC	0	18,591	18,591	21,242
Library	0	173	173	543
Lost Books	0	0	0	770
Math Club	0	139	139	165
National Honor Society	0	1,622	1,622	910
PBIS	0	361	361	0
Science	0	24	24	320
Softball	0	10,284	10,284	7,126

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Student Council/SGO	\$ 0	\$ 0	\$ 0	\$ 500
Teachers' Concessions	0	1,128	1,128	76
Track	0	3,944	3,944	2,615
Yearbook	<u>0</u>	<u>8,639</u>	<u>8,639</u>	<u>7,218</u>
 Total Additions	 <u>\$ 81,412</u>	 <u>\$194,439</u>	 <u>\$275,851</u>	 <u>\$259,977</u>
 DEDUCTIONS:				
Educational Supplies/Materials	\$ 3,455	\$ 0	\$ 3,455	\$ 0
Telephone	5,117	0	5,117	4,800
Concession Purchases	32,191	0	32,191	32,504
Athletics, Other	1,702	0	1,702	2,321
Parking Stickers	272	0	272	272
4-H Club	0	3,075	3,075	0
AR Club	0	0	0	245
Athletic Boosters	0	0	0	1,242
Athletics	0	339	339	0
Band	0	5,619	5,619	6,216
Baseball	0	12,311	12,311	9,807
Basketball-Jr. High Boys	0	300	300	850
Basketball-Jr. High Girls	0	436	436	877
Basketball-Boys	0	23,362	23,362	22,724
Basketball-Girls	0	24,909	24,909	19,649
BETA Club	0	4,468	4,468	3,334
Cheerleaders	0	9,012	9,012	26,972
Cheerleaders-Jr. High	0	0	0	34
Class of 2015	0	0	0	877
Class of 2016	0	2,205	2,205	483
Class of 2017	0	1,578	1,578	2,650
Class of 2018	0	3,316	3,316	0
FCA	0	291	291	694
FFA	0	17,727	17,727	23,234
Football	0	0	0	664

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Football-Jr. High	\$ 0	\$ 30,160	\$ 30,160	\$ 26,186
Football Booster	0	7,718	7,718	1,403
JROTC	0	27,773	27,773	30,163
Library	0	50	50	356
Miscellaneous	19,969	0	19,969	23,791
National Honor Society	0	1,546	1,546	910
PBIS	0	720	720	0
Softball	0	11,273	11,273	6,623
Student Council/SGO	0	0	0	59
Teachers' Concessions	0	250	250	62
Track	0	3,799	3,799	2,944
Yearbook	<u>0</u>	<u>10,301</u>	<u>10,301</u>	<u>7,001</u>
Total Deductions	<u>\$ 62,706</u>	<u>\$202,538</u>	<u>\$265,244</u>	<u>\$259,947</u>
Increase (Decrease) in Net Position Before Transfers	\$ 18,706	\$ (8,099)	\$ 10,607	\$ 30
Other Financing Sources (Uses):				
Transfers In	1,265	10,168	11,433	13,316
Transfers Out	<u>(10,168)</u>	<u>(1,265)</u>	<u>(11,433)</u>	<u>(13,316)</u>
Increase (Decrease) in Net Position	\$ 9,803	\$ 804	\$ 10,607	\$ 30
Net Position at Beginning of Year	<u>7,925</u>	<u>50,661</u>	<u>58,586</u>	<u>58,556</u>
Net Position at End of Year	<u>\$ 17,728</u>	<u>\$ 51,465</u>	<u>\$ 69,193</u>	<u>\$ 58,586</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Athletics	\$ 510	\$ 0	\$ 339	\$ 0	\$ 171
4-H Club	0	3,159	3,075	0	84
9 <sup>th</sup> Grade	39	0	0	0	39
Athletic Boosters	1	0	0	0	1
BETA Club	3,989	4,138	4,489	1,021	4,679
Band	2,385	3,695	5,619	0	461
Band Boosters	171	0	0	0	171
Baseball	723	13,317	12,311	(27)	1,702
Basketball-Jr. High Boys	0	300	300	0	0
Basketball-Jr. High Girls	146	300	436	0	10
Basketball-Boys	1,318	24,182	23,362	(280)	1,858
Basketball-Girls	4,286	23,506	24,909	198	3,081
Cheerleaders	1,083	11,973	9,012	(216)	3,828
Class of 2018	0	3,415	3,316	0	99
Class of 2015	4	0	0	0	4
Class of 2016	3,256	0	2,205	0	1,051
Class of 2017	1,333	1,745	1,578	0	1,500
FCA	716	170	291	0	595
FFA	1,096	16,827	17,727	160	356
Football Boosters	1,240	9,924	7,718	0	3,446
Football-Jr. High	561	32,883	30,160	(1,237)	2,047
JROTC	21,165	18,591	27,773	8,672	20,655
Library	1,689	173	50	0	1,812
Dance Line	118	0	0	0	118
Math Club	165	139	0	0	304
National Honor Society	0	1,622	1,546	0	76
PBIS	625	361	720	0	266
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Science	323	24	0	0	347
Softball	1,254	10,284	11,273	(103)	162
Spanish Club	129	0	0	0	129
Student Council/SGO	652	0	0	0	652

Continued next page.

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017  
(Continued)

Restricted Activity	Balance 6-30-16	Additions	Deductions	Transfers In/(Out)	Balance 6-30-17
Teachers' Concessions	\$ 160	\$ 1,128	\$ 249	\$ 0	\$ 1,039
Track	2	3,944	3,799	458	605
Yearbook	<u>1,475</u>	<u>8,639</u>	<u>10,301</u>	<u>257</u>	<u>70</u>
Total	<u>\$50,661</u>	<u>\$194,439</u>	<u>\$202,538</u>	<u>\$ 8,903</u>	<u>\$51,465</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$12,731</u>	<u>\$55,182</u>	<u>\$67,913</u>	<u>\$65,115</u>
NET POSITION:				
Unrestricted	\$12,731	\$ 0	\$12,731	\$10,346
Restricted	<u>0</u>	<u>55,182</u>	<u>55,182</u>	<u>54,769</u>
Total Net Position	<u>\$12,731</u>	<u>\$55,182</u>	<u>\$67,913</u>	<u>\$65,115</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-16 (Memorandum <u>Only</u> )
ADDITIONS:				
Concessions	\$ 8,052	\$ 0	\$ 8,052	\$ 10,766
Book Fair	0	6,929	6,929	6,022
Carnival Income & Other Fundraisers	23,955	0	23,955	16,512
Field Trips	0	17,968	17,968	16,511
Interest Income	111	0	111	105
4-H Club	0	2,085	2,085	880
Athletics	0	6,209	6,209	5,783
Cheerleaders	0	1,305	1,305	4,108
Choir	0	0	0	200
DARE	0	615	615	1,067
Donations/Miscellaneous	7,463	0	7,463	3,067
FCA	0	4,949	4,949	1,479
K Kids	0	957	957	383
Math Club	0	618	618	0
National Honor Society	0	697	697	362
Orchestra	0	1,186	1,186	3,036
Playground Equipment	0	0	0	3,000
PTSO/PTO/Parent Assoc.	0	10,133	10,133	14,423
Robotics	0	3,917	3,917	1,210
Student Council/SGO	0	3,812	3,812	7,170
Virtual School	0	1,798	1,798	0
SWPBS	0	4,886	4,886	2,250
Teachers' Concessions	0	79	79	927
Teachers' Courtesy Fund	0	805	805	357
Yearbook	<u>0</u>	<u>1,385</u>	<u>1,385</u>	<u>5,073</u>
Total Additions	<u>\$39,581</u>	<u>\$70,333</u>	<u>\$109,914</u>	<u>\$104,691</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 291
Educ. Supplies/Materials	0	0	0	2,334
Telephone	1,326	0	1,326	807
Concession Purchases	8,147	0	8,147	7,783
Book Fair Costs	0	6,676	6,676	6,399
Carnival & Other				
Fundraiser Costs	21,958	0	21,958	8,891
Field Trips	0	18,441	18,441	19,352
Repairs & Maintenance	0	0	0	549
4-H Club	0	1,736	1,736	572
Art	0	115	115	0
Athletics	0	7,368	7,368	6,355
Cheerleaders	0	1,455	1,455	3,805
Choir	0	0	0	197
DARE	0	615	615	1,068
FCA	0	3,923	3,923	1,671
Elementary Honors Society	0	186	186	0
Garden Club	0	10	10	0
K Kids	0	1,026	1,026	170
La. Principal Assoc.	0	0	0	257
Math Club	0	477	477	278
Miscellaneous	3,800	0	3,800	3,016
Music Club	0	301	301	0
National Honor Society	0	242	242	1,163
Orchestra	0	1,052	1,052	3,036
Pep Squad	0	517	517	0
PTSO/PTO/Parent Assoc.	0	13,282	13,282	11,655
Robotics	0	2,894	2,894	896
Student Council/SGO	0	1,588	1,588	6,944
SWPBS Account	0	3,783	3,783	2,016
Teacher/Classroom Supplies	0	1,710	1,710	1,692
Teachers' Concessions	0	0	0	1,509
Teachers' Courtesy Fund	0	480	480	323

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	General Accounts	Restricted Accounts	Total (Memorandum Only)	6-30-16 (Memorandum Only)
Virtual School	\$ 0	\$ 1,798	\$ 1,798	\$ 0
Yearbook	<u>0</u>	<u>2,210</u>	<u>2,210</u>	<u>3,286</u>
Total Deductions	<u>\$35,231</u>	<u>\$71,885</u>	<u>\$107,116</u>	<u>\$ 96,314</u>
Increase (Decrease) in Net Position Before Transfers	\$ 4,350	\$ (1,552)	\$ 2,798	\$ 8,377
Other Financing Sources (Uses):				
Transfers In	475	2,440	2,915	3,099
Transfers Out	<u>(2,440)</u>	<u>(475)</u>	<u>(2,915)</u>	<u>(3,099)</u>
Increase (Decrease) In Net Position	\$ 2,385	\$ 413	\$ 2,798	\$ 8,377
Net Position at Beginning of Year	<u>10,346</u>	<u>54,769</u>	<u>65,115</u>	<u>56,738</u>
Net Position at End of Year	<u>\$12,731</u>	<u>\$55,182</u>	<u>\$ 67,913</u>	<u>\$ 65,115</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

Restricted Activity	Balance 6-30-16	Additions	Deductions	Transfers In/(Out)	Balance 6-30-17
4-H Club	\$ 446	\$ 2,085	\$ 1,736	\$ 0	\$ 795
Art	321	0	115	0	206
Athletics	3,735	6,209	7,368	0	2,576
Book Fair	895	6,929	6,676	0	1,148
Builders Club	0	0	0	1,514	1,514
Cheerleaders	649	1,305	1,455	(9)	490
Choir	3	0	0	0	3
DARE	0	615	615	0	0
Drama	1	0	0	0	1
Elementary Honor Society	0	0	185	360	175
FCA	590	4,949	3,923	(65)	1,551
Field Trips	4,010	17,968	18,441	1,141	4,678
Garden Club	1,055	0	10	0	1,045
K Kids	1,582	957	1,025	(1,514)	0
LAP	57	0	0	0	57
Maroon Line/Dance Lines	962	0	0	0	962
Math Club	210	618	477	0	351
Music Club	0	0	301	305	4
National Honor Society	0	687	242	(332)	123
Orchestra	0	1,186	1,052	(29)	105
Pep Squad	0	0	517	540	23
Playground Equipment	18,718	0	0	0	18,718
PTSO/PTO/Parent Assoc.	11,707	10,133	3,282	(1,504)	7,054
Quiz Bowl	172	0	0	0	172
Robotics	1,251	3,917	2,894	430	2,704
Student Council	873	3,812	1,588	0	3,097
SWPBIS	492	4,886	3,784	(437)	1,157
Teacher/Classroom Supplies	741	0	1,710	1,595	626
Teachers' Concessions	0	79	0	0	79
Teachers' Courtesy Fund	378	805	480	(30)	673
Virtual School	0	1,798	1,798	0	0
Yearbook	<u>5,921</u>	<u>1,385</u>	<u>2,211</u>	<u>0</u>	<u>5,095</u>
Total	<u>\$54,769</u>	<u>\$70,333</u>	<u>\$71,885</u>	<u>\$1,965</u>	<u>\$55,182</u>

The accompanying notes are an integral part of this statement.

EAST NATCHITOCHEES ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>12,871</u>	\$ <u>2,373</u>	\$ <u>15,244</u>	\$ <u>22,429</u>
NET POSITION:				
Unrestricted	\$12,871	\$ 0	\$12,871	\$19,968
Restricted	<u>0</u>	<u>2,373</u>	<u>2,373</u>	<u>2,461</u>
Total Net Position	<u>\$12,871</u>	<u>\$2,373</u>	<u>\$15,244</u>	<u>\$22,429</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$ 4,606	\$ 0	\$ 4,606	\$ 5,286
Book Fair	0	0	0	3,148
Field Trips	250	2,030	2,280	1,080
Interest Income	31	0	31	33
Donations/Miscellaneous	3,499	0	3,499	6,092
Library	1,425	0	1,425	135
PBIS	0	2,549	2,549	3,608
PTSO/PTO/Parent Assoc.	0	1,162	1,162	5
Teachers' Courtesy Fund	<u>0</u>	<u>198</u>	<u>198</u>	<u>398</u>
<b>Total Additions</b>	<b><u>\$ 9,811</u></b>	<b><u>\$5,939</u></b>	<b><u>\$15,750</u></b>	<b><u>\$19,785</u></b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$	\$ 0	\$ 0	\$ 121
Telephone	2,206	0	2,206	1,811
Concession Purchases	5,522	0	5,522	3,426
Book Fair Costs	0	0	0	3,101
Field Trips	222	1,913	2,135	1,994
Library	1,425	0	1,425	50
Miscellaneous	7,533	0	7,533	5,798
PBIS	0	2,426	2,426	4,404
PTSO/PTO/Parent Assoc.	0	1,469	1,469	671
Teachers' Courtesy Fund	<u>0</u>	<u>219</u>	<u>219</u>	<u>377</u>
<b>Total Deductions</b>	<b><u>\$16,908</u></b>	<b><u>\$6,027</u></b>	<b><u>\$22,935</u></b>	<b><u>\$21,753</u></b>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (7,097)	\$ (88)	\$ (7,185)	\$ (1,968)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,184
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,184)</u>
Increase (Decrease) in Net Position	\$ (7,097)	\$ (88)	\$ (7,185)	\$ (1,968)
Net Position at Beginning of Year	<u>19,968</u>	<u>2,461</u>	<u>22,429</u>	<u>24,397</u>
Net Position at End of Year	<u>\$12,871</u>	<u>\$ 2,461</u>	<u>\$15,244</u>	<u>\$22,429</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$ 258	\$ 0	\$ 0	\$0	\$ 258
Art	151	0	0	0	151
FCA	222	0	0	0	222
Field Trips	262	2,030	1,913	0	379
Library	457	0	0	0	457
PBIS	0	2,549	2,426	0	123
PTSO/PTO/Parent Assoc.	1,231	1,162	1,469	0	924
Teachers' Courtesy Fund	186	198	219	0	165
Miscellaneous	<u>(306)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(306)</u>
<b>Total</b>	<b><u>\$2,461</u></b>	<b><u>\$6,772</u></b>	<b><u>\$6,027</u></b>	<b><u>\$0</u></b>	<b><u>\$2,373</u></b>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position  
June 30, 2017**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$9,629</u>	<u>\$1,130</u>	<u>\$10,759</u>	<u>\$16,604</u>
NET POSITION:				
Unrestricted	\$9,629	\$ 0	\$ 9,629	\$15,255
Restricted	<u>0</u>	<u>1,130</u>	<u>1,130</u>	<u>1,349</u>
Total Net Position	<u>\$9,629</u>	<u>\$1,130</u>	<u>\$10,759</u>	<u>\$16,604</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concessions	\$10,140	\$ 0	\$10,140	\$ 7,195
Athletics	900	0	900	4,474
Carnival Income & Other Fundraisers	6,811	0	6,811	10,886
Field Trips	1,469	0	1,469	3,705
4-H Club	0	1,118	1,118	1,084
8 <sup>th</sup> Grade	0	0	0	6,784
Cheerleaders	0	0	0	2,435
Donations/Miscellaneous	3,739	0	3,739	5,384
Library	0	3,460	3,460	4,532
PBIS	0	2,224	2,224	576
Teachers' Concessions	<u>0</u>	<u>3,417</u>	<u>3,417</u>	<u>2,094</u>
 Total Additions	 <u>\$23,059</u>	 <u>\$10,219</u>	 <u>\$33,278</u>	 <u>\$49,149</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 199
Telephone	0	0	0	1,705
Concessions	10,178	0	10,178	4,460
Athletics	1,698	0	1,698	4,187
Spirit Shirt Costs	0	0	0	110
Carnival & Other Fundraiser Costs	8,374	0	8,374	7,184
Field Trips	2,935	0	2,935	2,660
4-H Club	0	1,161	1,161	966
8 <sup>th</sup> Grade	0	0	0	8,154
Cheerleaders	0	0	0	2,575
Library	0	3,492	3,492	4,509
Miscellaneous	5,570	0	5,570	5,943
PBIS	0	2,267	2,267	724
Teachers' Concessions	<u>0</u>	<u>3,450</u>	<u>3,450</u>	<u>2,096</u>
 Total Deductions	 <u>\$28,753</u>	 <u>\$10,370</u>	 <u>\$39,123</u>	 <u>\$45,472</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (5,694)	\$ (151)	\$ (5,845)	\$ 3,677
Other Financing Sources (Uses):				
Transfers In	68	0	68	0
Transfers Out	<u>0</u>	<u>(68)</u>	<u>(68)</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (5,626)	\$ (219)	\$ (5,845)	\$ 3,677
Net Position at Beginning of Year	<u>15,255</u>	<u>1,349</u>	<u>16,604</u>	<u>12,927</u>
Net Position at End of Year	<u>\$ 9,629</u>	<u>\$ 1,130</u>	<u>\$10,759</u>	<u>\$16,604</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$ 672	\$ 1,118	\$ 1,161	\$ 0	\$ 629
Band	18	0	0	(18)	0
Cheerleaders	44	0	0	(44)	0
Library	33	3,459	3,492	0	0
PBIS	137	2,224	2,267	269	363
PTSO/PTO/Parent Assoc.	14	0	0	(14)	0
Student Assistance/Supply	5	0	0	(9)	0
Student Council/SGO	252	0	0	(252)	0
Teachers' Courtesy Fund	9	0	0	(5)	0
Teachers' Concessions	<u>165</u>	<u>3,418</u>	<u>3,450</u>	<u>5</u>	<u>138</u>
<b>Total</b>	<b><u>\$1,349</u></b>	<b><u>\$10,219</u></b>	<b><u>\$10,370</u></b>	<b><u>\$ (68)</u></b>	<b><u>\$1,130</u></b>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$6,440</u>	<u>\$4,123</u>	<u>\$10,563</u>	<u>\$1,159</u>
NET POSITION:				
Unrestricted	\$6,440	\$ 0	\$ 6,440	\$ 53
Restricted	<u>0</u>	<u>4,123</u>	<u>4,123</u>	<u>1,106</u>
Total Net Position	<u>\$6,440</u>	<u>\$4,123</u>	<u>\$10,563</u>	<u>\$1,159</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-16 (Memorandum <u>Only</u> )
<b>ADDITIONS:</b>				
Office Receipts	\$ 2,431	\$ 0	\$ 2,431	\$ 3,914
Educational Materials	374	0	374	0
Concession Sales	18,053	0	18,053	6,438
Carnival Income & Other Fundraisers	18,415	0	18,415	4,955
Field Trips	0	6,601	6,601	3,734
Interest Income	16	0	16	13
4-H Club	0	585	585	432
DARE	0	858	858	236
Library	0	8,396	8,396	4,913
PBIS	0	3,604	3,604	2,434
Pre-K	0	932	932	108
Teacher/Classroom Supplies	0	1,950	1,950	839
Teachers' Courtesy Fund	0	475	475	385
Yearbook	0	2,151	2,151	5,683
<b>Total Additions</b>	<b>\$39,289</b>	<b>\$25,552</b>	<b>\$64,841</b>	<b>\$34,084</b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 898	\$ 0	\$ 898	\$ 3,485
Educ. Supplies/Materials	374	0	374	442
Telephone	1,476	0	1,476	3,821
Concession Purchases	10,752	0	10,752	6,101
Book Fair Costs	0	0	0	2,478
Carnival & Other Fundraiser Costs	17,621	0	17,621	4,585
Field Trips	0	6,658	6,658	2,466
Repairs & Maintenance	0	0	0	371
4-H Club	0	1,091	1,091	0
4-H Club – Middle	0	0	0	381
Archery	0	0	0	79
Athletics	0	0	0	190
DARE	0	1,156	1,156	0
Library	0	8,341	8,341	4,874

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-16 (Memorandum <u>Only</u> )
PBIS	\$ 0	\$ 3,111	\$ 3,111	\$ 2,349
Pre-K	0	456	456	2,145
Quiz Bowl	0	0	0	67
Teacher/Classroom Supplies	0	1,862	1,862	1,159
Teachers' Courtesy Fund	0	456	456	395
Yearbook	<u>0</u>	<u>1,185</u>	<u>1,185</u>	<u>5,660</u>
Total Deductions	<u>\$31,121</u>	<u>\$24,316</u>	<u>\$55,437</u>	<u>\$41,048</u>
Increase (Decrease) in Net Position Before Transfers	\$ 8,168	\$ 1,236	\$ 9,404	\$ (6,964)
Other Financing Sources (Uses):				
Transfers In	48	1,829	1,877	4,966
Transfers Out	<u>(1,829)</u>	<u>(48)</u>	<u>(1,877)</u>	<u>(4,966)</u>
Increase (Decrease) in Net Position	\$ 6,387	\$ 3,017	\$ 9,404	\$ (6,964)
Net Position at Beginning of Year	<u>53</u>	<u>1,106</u>	<u>1,159</u>	<u>8,123</u>
Net Position at End of Year	<u>\$ 6,440</u>	<u>\$ 4,123</u>	<u>\$10,563</u>	<u>\$ 1,159</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

Restricted Activity	Balance 6-30-16	Additions	Deductions	Transfers In/(Out)	Balance 6-30-17
Field Trips	\$ 126	\$ 6,601	\$ 6,658	\$ 0	\$ 69
Academic	2	0	0	0	2
Athletics	6	0	0	0	6
Archery	3	0	0	0	3
4-H Club – 4 <sup>th</sup> thru 6 <sup>th</sup>	51	585	1,091	469	14
Cheerleaders	19	0	0	0	19
DARE	236	858	1,156	62	0
Library	40	8,396	8,341	0	95
PBIS	85	3,604	3,112	(48)	529
Pre-K	180	932	456	1,295	1,951
Teacher Classroom Supplies	55	1,950	1,861	3	147
Teachers' Courtesy Fund	53	475	456	0	72
Yearbook	<u>248</u>	<u>2,151</u>	<u>1,185</u>	<u>0</u>	<u>1,214</u>
Total	<u>\$1,106</u>	<u>\$25,552</u>	<u>\$24,316</u>	<u>\$1,781</u>	<u>\$4,123</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position  
June 30, 2017**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>12,396</u>	\$ <u>5,636</u>	\$ <u>18,032</u>	\$ <u>16,823</u>
NET POSITION:				
Unrestricted	\$12,396	\$ 0	\$12,396	\$ 8,680
Restricted	<u>0</u>	<u>5,636</u>	<u>5,636</u>	<u>8,143</u>
Total Net Position	<u>\$12,396</u>	<u>\$5,636</u>	<u>\$18,032</u>	<u>\$16,823</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concession Sales	\$19,292	\$ 0	\$19,292	\$15,633
Spirit Shirt Sales	1,777	0	1,777	2,951
Carnival Income & Other Fundraisers	11,930	0	11,930	3,658
Field Trips	0	2,721	2,721	1,741
4-H Club	0	1,114	1,114	575
Athletics	6,379	0	6,379	10,025
Cheerleaders	0	1,583	1,583	3,749
Donations/Miscellaneous	7,069	0	7,069	5,823
FCA	0	668	668	792
Library	0	3,921	3,921	4,207
Lost Books	0	0	0	20
PBIS	0	1,674	1,674	327
Student Council/SGO	0	640	640	46
Teacher/Classroom Supplies	0	132	132	285
Teachers' Courtesy Fund	0	45	45	12,183
Yearbook	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,522</u>
<b>Total Additions</b>	<b><u>\$46,447</u></b>	<b><u>\$13,998</u></b>	<b><u>\$60,445</u></b>	<b><u>\$63,537</u></b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 29
Telephone	2,706	0	2,706	3,165
Concession Purchases	12,206	0	12,206	9,766
Spirit Shirt Costs	1,365	0	1,365	2,612
Carnival & Other Fundraiser Costs	1,705	0	1,705	1,539
Field Trips0	0	2,721	2,721	1,741
4-H Club	0	1,575	1,575	800
Athletics	6,673	0	6,673	7,351
Cheerleaders	0	909	909	4,401
FCA	0	726	726	650
Library	0	4,186	4,186	3,630

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Lost Books	\$ 0	\$ 0	\$ 0	\$ 20
Miscellaneous	15,342	162	15,504	9,635
PBIS	0	5,189	5,189	3,869
Student Council/SGO	0	873	873	0
Teacher/Classroom Supplies	0	132	132	285
Teachers' Courtesy Fund	0	1,400	1,400	10,887
Yearbook	<u>0</u>	<u>1,366</u>	<u>1,366</u>	<u>1,301</u>
 Total Deductions	 <u>\$39,997</u>	 <u>\$19,239</u>	 <u>\$59,236</u>	 <u>\$61,681</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ 6,450	 \$ (5,241)	 \$ 1,209	 \$ 1,856
Other Financing Sources (Uses):				
Transfers In	0	2,734	2,734	2,318
Transfers Out	<u>(2,734)</u>	<u>0</u>	<u>(2,734)</u>	<u>(2,318)</u>
 Increase (Decrease) in Net Position	 \$ 3,716	 \$ (2,507)	 \$ 1,209	 \$ 1,856
 Net Position at Beginning of Year	 <u>8,680</u>	 <u>8,143</u>	 <u>16,823</u>	 <u>14,967</u>
 Net Position at End of Year	 <u>\$12,396</u>	 <u>\$ 5,636</u>	 <u>\$18,032</u>	 <u>\$16,823</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$1,175	\$ 1,114	\$ 1,575	\$ 0	\$ 714
Cheerleaders	366	1,583	910	0	1,039
FCA	456	668	725	0	399
FFA	162	0	162	0	0
Field Trips	0	2,721	2,721	0	0
Library	811	3,921	4,185	0	547
PBIS	782	1,673	5,189	2,734	0
Peer Helpers/Facilitators	46	0	0	0	46
Student Council	233	640	873	0	0
Teacher Class Fees	0	132	132	0	0
Teachers' Courtesy Fund	1,356	44	1,400	0	0
Yearbook	<u>2,756</u>	<u>1,500</u>	<u>1,365</u>	<u>0</u>	<u>2,891</u>
<b>Total</b>	<b><u>\$8,143</u></b>	<b><u>\$13,996</u></b>	<b><u>\$19,237</u></b>	<b><u>\$2,734</u></b>	<b><u>\$5,636</u></b>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$24,712</u>	<u>\$17,786</u>	<u>\$42,498</u>	<u>\$34,631</u>
NET POSITION:				
Unrestricted	\$24,712	\$ 0	\$24,712	\$24,049
Restricted	<u>0</u>	<u>17,786</u>	<u>17,786</u>	<u>10,582</u>
Total Net Position	<u>\$24,712</u>	<u>\$17,786</u>	<u>\$42,498</u>	<u>\$34,631</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Concessions Sales	\$14,171	\$ 0	\$14,171	\$26,581
Carnival Income & Other Fundraisers	262	0	262	0
Field Trips	3,932	0	3,932	1,216
Homecoming	0	0	0	5,540
4-H Club	0	252	252	2,734
4-H Club-Middle	0	920	920	0
Athletics	0	2,615	2,615	0
Athletics-Boys	0	1,639	1,639	0
Athletics-Girls	0	2,308	2,308	0
Band	0	567	567	0
Baseball	0	1,998	1,998	0
Basketball-Boys	0	8,890	8,890	0
Cheerleaders	0	11,410	11,410	6,131
Donations/Miscellaneous	9,166	0	9,166	214
FCA	0	704	704	0
Library	0	8,156	8,156	4,570
Music Club	0	127	127	0
PBIS	0	3,706	3,706	0
Pep Squad	0	0	0	2,669
PTSO/PTO/Parent Assoc.	0	5,840	5,840	3,589
Softball	0	9,073	9,073	0
Student Council/SGO	0	0	0	200
Teacher/Classroom Supplies	0	8,260	8,260	21,341
Teachers' Courtesy Fund	<u>0</u>	<u>334</u>	<u>334</u>	<u>50</u>
<b>Total Additions</b>	<b><u>\$27,531</u></b>	<b><u>\$66,799</u></b>	<b><u>\$94,330</u></b>	<b><u>\$74,835</u></b>
<b>DEDUCTIONS:</b>				
Office Expense	\$ 0	\$ 0	\$ 0	\$ 49
Educ. Supplies/Materials	0	0	0	449
Telephone	0	0	0	1,271
Concession Purchases	5,847	0	5,847	14,688

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Athletics, Other	\$ 0	\$ 2,145	\$ 2,145	\$ 0
Carnival & Other				
Fundraiser Costs	262	0	262	0
Field Trips	2,902	0	2,902	1,162
Homecoming	0	0	0	5,424
4-H Club	0	180	180	2,479
4-H Club-Middle	0	835	835	0
Athletics	0	0	0	1,525
Athletics-Boys	0	887	887	0
Athletics-Girls	0	816	816	0
Band	0	567	567	0
Baseball	0	2,512	2,512	0
Basketball-Boys	0	7,988	7,988	0
Cheerleaders	0	7,859	7,859	6,647
FCA	0	683	683	0
Library	0	5,497	5,497	4,868
Miscellaneous	21,758	0	21,758	8,053
Music Club	0	76	76	0
PBIS	0	3,664	3,664	323
Pep Squad	0	0	0	3,832
PTSO/PTO/Parent Assoc.	0	4,894	4,894	3,412
Softball	0	7,558	7,558	0
Student Council/SGO	0	0	0	414
Teacher/Classroom Supplies	0	9,273	9,273	19,646
Teachers' Courtesy Fund	0	260	260	62
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>80</u>
 Total Deductions	 <u>\$30,769</u>	 <u>\$55,694</u>	 <u>\$86,463</u>	 <u>\$74,384</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (3,238)	\$ 11,105	\$ 7,867	\$ 451
Other Financing Sources (Uses):				
Transfers In	3,901	0	3,901	2,232
Transfers Out	<u>0</u>	<u>(3,901)</u>	<u>(3,901)</u>	<u>(2,232)</u>
Increase (Decrease) in Net Position	\$ 663	\$ 7,204	\$ 7,867	\$ 451
Net Position at Beginning of Year	<u>24,049</u>	<u>10,582</u>	<u>34,631</u>	<u>34,180</u>
Net Position at End of Year	<u>\$24,712</u>	<u>\$17,786</u>	<u>\$42,498</u>	<u>\$34,631</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

Restricted Activity	Balance 6-30-16	Additions	Deductions	Transfers In/(Out)	Balance 6-30-17
4-H Club-7 <sup>th</sup> & 8 <sup>th</sup>	\$ 1,156	\$ 1,172	\$ 1,015	\$ 0	\$ 1,313
Athletics	0	2,615	2,145	0	470
Athletics-Boys	0	1,639	887	0	752
Athletics-Girls	0	2,308	816	0	1,492
Band	0	567	567	0	0
Baseball	0	1,998	2,512	700	186
Basketball-Boys	0	8,890	7,988	(700)	202
Cheerleaders	498	11,410	7,859	(3,901)	148
FCA	99	704	683	0	120
Library	1,300	8,156	5,497	0	3,959
Music Club	0	127	76	0	51
PBIS	0	3,706	3,664	0	42
PTSO/PTO/Parent Assoc.	4,748	5,840	4,894	0	5,694
Softball	0	9,073	7,558	0	1,515
Student Council/SGO	48	0	0	0	48
Teachers' Courtesy Fund	0	334	260	0	74
Teacher/Classroom Supplies	<u>2,733</u>	<u>8,260</u>	<u>9,273</u>	<u>0</u>	<u>1,720</u>
Total	<u>\$10,582</u>	<u>\$66,799</u>	<u>\$55,694</u>	<u>\$(3,901)</u>	<u>\$17,786</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$27,712</u>	<u>\$46,153</u>	<u>\$73,865</u>	<u>\$81,637</u>
NET POSITION:				
Unrestricted	\$27,712	\$ 0	\$27,712	\$25,148
Restricted	<u>0</u>	<u>46,153</u>	<u>46,153</u>	<u>56,489</u>
Total Net Position	<u>\$27,712</u>	<u>\$46,153</u>	<u>\$73,865</u>	<u>\$81,637</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 4,169
Concession Sales	26,434	0	26,434	27,711
School Pictures	0	0	0	330
Field Trips	6,936	0	6,936	5,681
School Board Reimb.	2,729	0	2,729	2,380
4-H Club	0	1,234	1,234	895
Athletics	0	31,185	31,185	19,420
Basketball	0	6,382	6,382	13,235
Cheerleaders	0	3,996	3,996	3,398
Donations/Miscellaneous	5,575	0	5,575	500
FCA	0	575	575	1,308
Library	0	8,899	8,899	10,538
Playground Equipment	0	947	947	0
PTSO/PTO/Parent Assoc.	0	15,886	15,886	22,601
Science Club	0	0	0	8,514
Teacher/Classroom Supplies	0	0	0	818
Teachers' Courtesy Fund	0	320	320	300
Yearbook	<u>0</u>	<u>5,135</u>	<u>5,135</u>	<u>5,855</u>
<b>Total Additions</b>	<b><u>\$41,674</u></b>	<b><u>\$ 74,559</u></b>	<b><u>\$116,233</u></b>	<b><u>\$127,653</u></b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 2,579
Educ. Supplies/Materials	0	0	0	978
Telephone	0	0	0	1,747
Concession Purchases	25,492	0	25,492	18,163
School Picture Costs	0	0	0	6
School Board Reimb.	2,791	0	2,791	2,541
Field Trips	7,348	0	7,348	6,996
Repairs & Maintenance	0	0	0	1,333
4-H Club	0	1,161	1,161	840
Athletics	0	34,218	34,218	19,833
Basketball	0	11,352	11,352	10,647
Cheerleaders	0	4,395	4,395	4,041

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
FCA	\$ 0	\$ 176	\$ 176	\$ 1,022
Library	0	10,916	10,916	9,005
Miscellaneous	3,465	0	3,465	447
Playground Equipment	0	4,028	4,028	0
PTSO/PTO/Parent Assoc.	0	14,543	14,543	19,510
Science Club	0	0	0	9,659
Teacher/Classroom Supplies	0	0	0	671
Teachers' Courtesy Fund	0	241	241	338
Yearbook	<u>0</u>	<u>3,969</u>	<u>3,969</u>	<u>5,449</u>
 Total Deductions	 <u>\$39,096</u>	 <u>\$ 84,909</u>	 <u>\$124,005</u>	 <u>\$115,805</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ 2,578	 \$(10,350)	 \$ (7,772)	 \$ 11,848
Other Financing Sources (Uses):				
Transfers In	0	14	14	237
Transfers Out	<u>(14)</u>	<u>0</u>	<u>(14)</u>	<u>(237)</u>
 Increase (Decrease) In Net Position	 \$ 2,564	 \$(10,336)	 \$ (7,772)	 \$ 11,848
 Net Position at Beginning of Year	 <u>25,148</u>	 <u>56,489</u>	 <u>81,637</u>	 <u>69,789</u>
 Net Position at End of Year	 <u>\$27,712</u>	 <u>\$ 46,153</u>	 <u>\$ 73,865</u>	 <u>\$ 81,637</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

	<u>Balance</u> <u>6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u> <u>In/(Out)</u>	<u>Balance</u> <u>6-30-17</u>
Athletics	\$ 9,439	\$31,185	\$34,218	\$ 0	\$ 9,439
4-H Club – 7 <sup>th</sup> & 8 <sup>th</sup>	4,362	1,234	1,161	0	4,362
Basketball	13,112	6,382	11,352	0	13,112
Cheerleaders	1,415	3,996	4,305	0	1,415
FCA	978	575	176	0	978
Library	3,355	8,899	10,916	0	3,355
Playground Equipment	537	947	4,028	2,544	537
PTSO/PTO/Parent Assoc.	14,329	15,886	14,543	(2,530)	14,329
Science Club	14	0	0	0	14
Teachers' Courtesy Fund	80	320	241	0	80
Teacher/Classroom Supplies	2,234	0	0	0	2,234
Yearbook	<u>6,634</u>	<u>5,135</u>	<u>3,969</u>	<u>0</u>	<u>6,634</u>
<b>Total</b>	<u>\$56,489</u>	<u>\$74,559</u>	<u>\$84,909</u>	<u>\$ 14</u>	<u>\$56,489</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$20,984</u>	<u>\$13,430</u>	<u>\$34,414</u>	<u>\$23,124</u>
NET POSITION:				
Unrestricted	\$20,984	\$ 0	\$20,984	\$13,586
Restricted	<u>0</u>	<u>13,430</u>	<u>13,430</u>	<u>9,538</u>
Total Net Position	<u>\$20,984</u>	<u>\$13,430</u>	<u>\$34,414</u>	<u>\$23,124</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-16 (Memorandum <u>Only</u> )
<b>ADDITIONS:</b>				
Concession Sales	\$ 3,913	\$ 0	\$ 3,913	\$ 4,886
Book Fair	0	4,648	4,648	6,225
Carnival Income &0				
Other Fundraisers	5,394	0	5,394	
Field Trips	0	5,602	5,602	13,376
Interest Income	46	0	46	42
Donations/Miscellaneous	23,276	0	23,276	36,791
Library	0	23	23	19
Lost Books	128	0	128	0
PTSO/PTO/Parent Assoc.	0	15,265	15,265	7,488
SWPB	0	792	792	683
Teachers' Concessions	0	430	430	1,048
Yearbook	<u>2,196</u>	<u>0</u>	<u>2,196</u>	<u>0</u>
Total Additions	<u>\$34,953</u>	<u>\$26,760</u>	<u>\$61,713</u>	<u>\$ 70,558</u>
<b>DEDUCTIONS:</b>				
Telephone	\$ 1,428	\$ 0	\$ 1,428	\$ 1,375
Concessions Purchases	2,172	0	2,172	5,951
Book Fair Costs	0	5,076	5,076	6,674
Carnival & Other				
Fundraiser Costs	804	0	804	0
Field Trips	0	5,776	5,776	10,546
Library	0	177	177	399
Lost Books	128	0	128	0
Miscellaneous	22,233	0	22,233	44,155
PTSO/PTO/Parent Assoc.	0	11,217	11,217	11,045
SWPB	0	822	822	775
Teachers' Concessions	<u>0</u>	<u>590</u>	<u>590</u>	<u>1,298</u>
Total Deductions	<u>\$26,765</u>	<u>\$23,658</u>	<u>\$50,423</u>	<u>\$ 82,218</u>

Continued next page.

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u> )	6-30-16 (Memorandum <u>Only</u> )
Increase (Decrease) in Net Position Before Transfers	\$ 8,188	\$ 3,102	\$11,290	\$(11,660)
Other Financing Sources (Uses):				
Transfers In	0	790	790	3,622
Transfers Out	<u>(790)</u>	<u>0</u>	<u>(790)</u>	<u>(3,622)</u>
Increase (Decrease) In Net Position	\$ 7,398	\$ 3,892	\$11,290	\$(11,660)
Net Position at Beginning of Year	<u>13,586</u>	<u>9,538</u>	<u>23,124</u>	<u>34,784</u>
Net Position at End of Year	<u>\$20,984</u>	<u>\$13,430</u>	<u>\$ 34,414</u>	<u>\$ 23,124</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Book Fair	\$3,315	\$ 4,648	\$ 5,076	\$ 0	\$ 2,887
Field Trips	174	5,602	5,776	0	0
Library	742	23	177	0	588
PTSO/PTO/Parent Assoc.	4,498	15,265	11,217	90	8,636
SWPB	6	792	822	700	676
Teachers' Concessions	590	0	0	0	590
Teachers' Courtesy Fund	<u>213</u>	<u>430</u>	<u>590</u>	<u>0</u>	<u>53</u>
<b>Total</b>	<b><u>\$9,538</u></b>	<b><u>\$26,760</u></b>	<b><u>\$23,658</u></b>	<b><u>\$790</u></b>	<b><u>\$15,430</u></b>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position  
June 30, 2017**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	\$46,823	\$38,855	\$85,678	\$92,902
NET POSITION:				
Unrestricted	\$46,823	\$    0	\$46,823	\$59,561
Restricted	<u>    0</u>	<u>38,855</u>	<u>38,855</u>	<u>33,341</u>
Total Net Position	<u>\$46,823</u>	<u>\$38,855</u>	<u>\$85,678</u>	<u>\$92,902</u>

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 5,740	\$ 0	\$ 5,740	\$ 6,427
Concessions Sales	0	0	0	654
Athletics, Other	6,050	0	6,050	5,961
Field Trips	60	0	60	240
4-H Club	0	472	472	215
Art	1,461	0	1,461	920
Baseball	0	1,169	1,169	292
Builders Club	0	625	625	1,031
Cheerleaders	0	19,221	19,221	22,301
Donations/Miscellaneous	6,946	0	6,946	5,853
Drama	0	96	96	100
Library	1,128	3,973	5,101	4,896
Orchestra	0	78,261	78,261	0
Professional Development	2,460	0	2,460	2,670
PTSO/PTO Parent Assoc.	0	9,432	9,432	5,312
Robotics	0	0	0	480
Softball	0	484	484	123
Strings	0	0	0	5,025
Student Council/SGO	0	2,675	2,675	1,758
Technology	4,920	0	4,920	5,310
Track	0	567	567	0
Yearbook	<u>0</u>	<u>2,649</u>	<u>2,649</u>	<u>2,338</u>
<b>Total Additions</b>	<b><u>\$ 28,765</u></b>	<b><u>\$119,624</u></b>	<b><u>\$148,389</u></b>	<b><u>\$71,906</u></b>
DEDUCTIONS:				
Office Expenses	\$ 114	\$ 0	\$ 114	\$ 0
Educ. Supplies/Materials	4,737	0	4,737	7,161
Concession Purchases	275	0	275	91
Athletics, Other	6,502	0	6,502	5,760
Carnival & Other				
Fundraiser Costs	270	0	270	0
Field Trips	6	0	6	232
4-H Club	0	460	460	184

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Art	\$ 1,610	\$ 0	\$ 1,610	\$ 1,044
Baseball	0	975	975	0
BETA Club	0	60	60	0
Builders Club	0	498	498	1,041
Cheerleaders	0	18,384	18,384	20,409
Drama	0	317	317	162
Library	1,299	3,183	4,482	2,974
Math Club	0	280	280	0
Miscellaneous	7,229	0	7,229	4,510
Orchestra	0	75,071	75,071	0
Professional Development	885	0	885	0
PTSO/PTO Parent Assoc.	0	8,642	8,642	14,738
Robotics	0	144	144	260
Softball	0	261	261	0
Strings	0	0	0	5,465
Student Council	0	3,291	3,291	1,519
Technology	18,344	0	18,344	2,229
Track	0	397	397	2,665
Yearbook	<u>0</u>	<u>2,379</u>	<u>2,379</u>	<u>0</u>
 Total Deductions	 <u>\$ 41,271</u>	 <u>\$114,342</u>	 <u>\$155,613</u>	 <u>\$70,453</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NSU MIDDLE LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$(12,506)	\$ 5,282	\$ (7,224)	\$ 1,453
Other Financing Sources (Uses):				
Transfers In	0	232	232	1,187
Transfers Out	<u>(232)</u>	<u>0</u>	<u>(232)</u>	<u>(1,187)</u>
Increase (Decrease) In Net Position	\$(12,738)	\$ 5,514	\$ (7,224)	\$ 1,453
Net Position at Beginning of Year	<u>59,561</u>	<u>33,341</u>	<u>92,902</u>	<u>91,449</u>
Net Position at End of Year	<u>\$ 46,823</u>	<u>\$ 38,855</u>	<u>\$ 85,678</u>	<u>\$92,902</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$ 31	\$ 472	\$ 460	\$ 0	\$ 43
Beta Club	0	0	60	232	172
Baseball	292	1,169	975	0	486
Builders Club	1,210	625	498	0	1,337
Cheerleading	2,405	19,221	18,384	0	3,242
Drama	478	96	317	0	257
FCA	181	0	0	0	181
Library	4,825	3,973	3,183	0	5,615
Math Counts	697	0	280	0	417
Orchestra	6,180	78,261	75,071	0	9,370
Pep Squad	200	0	0	0	200
PTSO/PTO	12,459	9,432	0	0	13,249
Robotics	220	0	8,642	0	76
Softball	123	484	144	0	346
Student Council	1,342	2,675	261	0	726
Track	76	567	3,291	0	246
Yearbook	<u>2,622</u>	<u>2,649</u>	<u>2,379</u>	<u>0</u>	<u>2,892</u>
<b>Total</b>	<b><u>\$33,341</u></b>	<b><u>\$119,624</u></b>	<b><u>\$114,342</u></b>	<b><u>\$232</u></b>	<b><u>\$38,855</u></b>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$52,782</u>	<u>\$22,656</u>	<u>\$75,438</u>	<u>\$88,621</u>
NET POSITION:				
Unrestricted	\$52,782	\$ 0	\$52,782	\$59,064
Restricted	<u>0</u>	<u>22,656</u>	<u>22,656</u>	<u>29,557</u>
Total Net Position	<u>\$52,782</u>	<u>\$22,656</u>	<u>\$75,438</u>	<u>\$88,621</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Athletics, Other	\$ 3,037	\$ 0	\$ 3,037	\$ 4,019
Interest Income	138	0	138	111
4-H Club	0	796	796	2,036
Art	8,590	0	8,590	3,415
Donations/Miscellaneous	35,779	0	35,779	16,291
K Kids	0	1,484	1,484	440
Library	16,102	0	16,102	15,661
PAL	0	54,486	54,486	44,654
Robotics	0	2,137	2,137	880
Student Council/SGO	3,122	0	3,122	3,083
Teacher/Classroom Supplies	7,932	0	7,932	34,976
Teachers' Courtesy Fund	0	500	500	120
Track	0	6,101	6,101	5,340
Yearbook	<u>4,650</u>	<u>0</u>	<u>4,650</u>	<u>5,253</u>
 Total Additions	 <u>\$ 79,350</u>	 <u>\$ 65,504</u>	 <u>\$144,854</u>	 <u>\$136,279</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 25
Athletics, Other	3,053	0	3,053	3,791
4-H Club	0	1,138	1,138	2,049
Art	12,275	0	12,275	4,052
K Kids	0	1,477	1,477	571
Library	21,001	0	21,001	17,647
Miscellaneous	10,814	0	10,814	18,557
PAL	0	60,830	60,830	35,739
Robotics	0	2,137	2,137	1,063
Student Council/SGO	2,697	0	2,697	686
Teacher/Classroom Supplies	15,293	0	15,293	8,988
Teachers' Courtesy Fund	0	277	277	149
Track	0	16,432	16,432	5,021
Technology	0	6,390	6,390	15,926
Yearbook	<u>4,223</u>	<u>0</u>	<u>4,223</u>	<u>4,305</u>
<b>Total Deductions</b>	<b><u>\$ 69,356</u></b>	<b><u>\$ 88,681</u></b>	<b><u>\$158,037</u></b>	<b><u>\$118,569</u></b>
<b>Increase (Decrease) in Net Position Before Transfers</b>	<b>\$ 9,994</b>	<b>\$(23,177)</b>	<b>\$(13,183)</b>	<b>\$ 17,710</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	156	16,432	16,588	13,357
Transfers Out	<u>(16,432)</u>	<u>(156)</u>	<u>(16,588)</u>	<u>(13,357)</u>
<b>Increase (Decrease) In Net Position</b>	<b>\$ (6,282)</b>	<b>\$ (6,901)</b>	<b>\$(13,183)</b>	<b>\$ 17,710</b>
<b>Net Position at Beginning of Year</b>	<b><u>59,064</u></b>	<b><u>29,557</u></b>	<b><u>88,621</u></b>	<b><u>70,911</u></b>
<b>Net Position at End of Year</b>	<b><u>\$ 52,782</u></b>	<b><u>\$ 22,656</u></b>	<b><u>\$ 75,438</u></b>	<b><u>\$ 88,621</u></b>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017**

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$ 342	\$ 796	\$ 1,138	\$ 0	\$ 0
K Kids	108	1,484	1,477	0	115
PAL	27,592	54,486	60,829	(155)	21,094
Robotics	0	2,137	2,137	0	0
Running Club	1,312	6,101	6,391	0	1,022
Spanish Club	156	0	0	0	156
Teachers' Courtesy Fund	746	500	277	0	269
Technology	<u>1</u>	<u>0</u>	<u>16,432</u>	<u>16,431</u>	<u>0</u>
<b>Total</b>	<b><u>\$29,557</u></b>	<b><u>\$65,504</u></b>	<b><u>\$88,681</u></b>	<b><u>\$16,276</u></b>	<b><u>\$22,656</u></b>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$634</u>
NET POSITION:				
Unrestricted	\$0	\$0	\$0	\$481
Restricted	<u>0</u>	<u>0</u>	<u>0</u>	<u>153</u>
Total Net Position	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$634</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Concessions Sales	\$ 0	\$ 0	\$ 0	\$ 4,176
Carnival Income & Other Fundraisers	0	0	0	2,998
Field Trips	0	0	0	2,619
Donations/Miscellaneous	0	0	0	6,912
Library	0	0	0	2,095
Pre-K	0	0	0	515
School Climate	0	0	0	581
SWPBS Account	0	0	0	546
Teachers' Courtesy Fund	0	0	0	1,127
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>900</u>
Total Additions	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$22,469</u>

Continued next page.

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHE, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 153	\$ 0	\$ 153	\$ 5,956
Educ. Supplies/Materials	0		0	510
Telephone	181	0	181	2,230
Concession Purchases	0	0	0	3,537
Carnival & Other				
Fundraiser Costs	0	0	0	2,879
Field Trips	0	0	0	2,616
Repairs & Maintenance	300	0	300	0
Library	0	0	0	2,180
Pre-K	0	0	0	515
School Climate	0	0	0	617
SWPBS Account	0	0	0	2,323
Teachers' Courtesy Fund	0	0	0	1,398
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>900</u>
Total Deductions	<u>\$ 634</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$25,661</u>
Decrease in Net Position Before Transfers	\$(634)	\$ 0	\$(634)	\$(3,192)
Other Financing Sources (Uses):				
Transfers In	153	0	153	727
Transfers Out	<u>0</u>	<u>(153)</u>	<u>(153)</u>	<u>(727)</u>
Decrease in Net Position	\$(481)	\$(153)	\$(634)	\$(3,192)
Net Position at Beginning of Year	<u>481</u>	<u>153</u>	<u>634</u>	<u>3,826</u>
Net Position at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 634</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Field Trips	\$ 3	\$0	\$0	\$ (3)	\$0
Band	109	0	0	(109)	0
Library	30	0	0	(30)	0
SWPBS	6	0	0	(6)	0
Teachers' Courtesy Fund	<u>5</u>	<u>0</u>	<u>0</u>	<u>(5)</u>	<u>0</u>
Total	<u>\$153</u>	<u>\$0</u>	<u>\$0</u>	<u>\$(153)</u>	<u>\$0</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$8,363</u>	<u>\$32,288</u>	<u>\$40,651</u>	<u>\$43,991</u>
NET POSITION:				
Unrestricted	\$8,363	\$ 0	\$ 8,363	\$10,562
Restricted	<u>0</u>	<u>32,288</u>	<u>32,288</u>	<u>33,429</u>
Total Net Position	<u>\$8,363</u>	<u>\$32,288</u>	<u>\$40,651</u>	<u>\$43,991</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
<b>ADDITIONS:</b>				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 517
Concession Sales	11,137	0	11,137	11,032
Carnival Income & Other Fundraisers	19,072	0	19,072	18,793
Field Trips	0	12,929	12,929	43,889
Interest Income	75	0	75	69
Donations/Miscellaneous	21,556	0	21,556	0
Library	0	1,661	1,661	2,974
Music Club	0	10,336	10,336	15,456
PBIS	0	1,551	1,551	0
Pre-K	0	2,485	2,485	250
Student Assistance/Supply	0	0	0	1,000
Teachers' Courtesy Fund	0	1,080	1,080	1,921
Yearbook	<u>0</u>	<u>1,410</u>	<u>1,410</u>	<u>0</u>
<b>Total Additions</b>	<b><u>\$51,840</u></b>	<b><u>\$31,452</u></b>	<b><u>\$83,292</u></b>	<b><u>\$95,901</u></b>
<b>DEDUCTIONS:</b>				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 2,038
Educ. Supplies/Materials	4,093	0	4,093	3,929
Telephone	2,150	0	2,150	2,175
Concession Purchases	11,031	0	11,031	11,539
Carnival & Other Fundraiser Costs	11,729	0	11,729	8,006
Field Trips	0	12,711	12,711	36,565
Repairs & Maintenance	38	0	38	1,124
4-H Club	0	0	0	223
Library	0	1,462	1,462	2,729
Miscellaneous	28,845	0	28,845	0
Music Club	0	9,632	9,632	16,890
PBIS	0	320	320	0
PTSO/PTO/Parent Assoc.	0	1,162	1,161	760
Student Assistance/Supply	0	720	720	297

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Student Trips	\$ 0	\$ 655	\$ 655	\$ 0
Teachers' Courtesy Fund	0	1,407	1,407	1,320
Yearbook	<u>0</u>	<u>677</u>	<u>677</u>	<u>0</u>
Total Deductions	<u>\$57,886</u>	<u>\$28,746</u>	<u>\$86,632</u>	<u>\$87,595</u>
Increase (Decrease) in Net Position Before Transfers	\$ 1,600	\$ 2,706	\$ (3,340)	\$ 8,306
Other Financing Sources (Uses):				
Transfers In	3,847	0	3,847	8,420
Transfers Out	<u>0</u>	<u>(3,847)</u>	<u>(3,847)</u>	<u>(8,420)</u>
Increase (Decrease) in Net Position	\$ (2,199)	\$ (1,141)	\$ (3,340)	\$ 8,306
Net Position at Beginning of Year	<u>10,562</u>	<u>33,429</u>	<u>43,991</u>	<u>35,685</u>
Net Position at End of Year	<u>\$ 8,363</u>	<u>\$32,288</u>	<u>\$40,651</u>	<u>\$43,991</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Athletics	\$ 3,754	\$ 0	\$ 0	\$(3,754)	\$ 0
4-H Club	0	0	0	0	0
Cheerleaders	94	0	0	(94)	0
Field Trips	1,436	12,929	12,711	195	1,849
Library	1,471	1,661	1,461	0	1,671
Music Club	3,691	10,336	9,632	0	4,395
PBIS	0	1,551	320	59	1,290
Pre-K	3,050	2,485	0	0	5,535
Peer Helpers/Facilitators	164	0	0	0	164
PTSO/PTO/Parent Assoc.	8,564	0	1,163	0	7,401
Student Assistance/Supply	3,630	0	720	0	2,910
Student Trips	6,691	0	655	(194)	5,842
Teachers' Courtesy Fund	834	1,080	1,407	(59)	448
Yearbook	<u>50</u>	<u>1,410</u>	<u>677</u>	<u>0</u>	<u>783</u>
Total	<u>\$33,429</u>	<u>\$31,452</u>	<u>\$28,746</u>	<u>\$(3,847)</u>	<u>\$32,288</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position  
June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$193</u>	<u>\$740</u>	<u>\$933</u>	<u>\$1,116</u>
NET POSITION:				
Unrestricted	\$193	\$ 0	\$193	\$ 416
Restricted	<u>0</u>	<u>740</u>	<u>740</u>	<u>700</u>
Total Net Position	<u>\$193</u>	<u>\$740</u>	<u>\$933</u>	<u>\$1,116</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Interest Income	\$ 4	\$ 0	\$ 4	\$ 3
Athletics	0	1,812	1,812	5,293
Cheerleaders	0	0	0	405
Donations/Miscellaneous	3,593	0	3,593	2,207
JAG	0	577	577	0
Graduation	0	1,447	1,447	0
Maroon Line/Dance Lines	0	313	313	363
PBIS	0	268	268	538
PTSO/PTO Parent Assoc.	0	956	956	788
Student Leadership	<u>0</u>	<u>135</u>	<u>135</u>	<u>0</u>
Total Additions	<u>\$3,600</u>	<u>\$5,508</u>	<u>\$9,108</u>	<u>\$9,597</u>
DEDUCTIONS:				
Office Expenses	\$1,042	\$ 0	\$1,042	\$1,959
Telephone	764	0	764	404
Field Trips	0	0	0	70
Athletics	0	1,851	1,851	4,920
Cheerleaders	0	0	0	405
Graduation	0	1,185	1,185	0
JAG	0	574	574	0
Maroon Line/Dance Lines	0	65	65	358
Miscellaneous	1,996	0	1,996	0
PBIS	0	320	320	677
PTSO/PTO Parent Assoc.	0	717	717	987
Student Leadership	<u>0</u>	<u>30</u>	<u>30</u>	<u>0</u>
Total Deductions	<u>\$3,802</u>	<u>\$4,742</u>	<u>\$8,544</u>	<u>\$9,780</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (202)	\$ 766	\$ 564	\$ (183)
Other Financing Sources (Uses):				
Transfers In	121	0	121	0
Transfers Out	<u>0</u>	<u>(121)</u>	<u>(121)</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (81)	\$ 645	\$ 564	\$ (183)
Net Position at Beginning of Year	<u>193</u>	<u>740</u>	<u>933</u>	<u>1,116</u>
Net Position at End of Year	<u>\$ 112</u>	<u>\$1,385</u>	<u>\$1,497</u>	<u>\$ 933</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
Athletics	\$373	\$1,812	\$1,851	\$ 0	\$ 334
JAG	0	577	574	0	3
Graduation	0	1,448	1,185	(121)	142
Maroon Line	5	313	65	0	253
Library	60	0	0	0	60
PBIS	58	267	320	0	5
PTSO/PTO Parent Assoc.	244	955	717	0	482
Student Leadership	<u>0</u>	<u>136</u>	<u>30</u>	<u>0</u>	<u>106</u>
Total	<u>\$700</u>	<u>\$5,508</u>	<u>\$4,742</u>	<u>\$(121)</u>	<u>\$1,385</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position  
June 30, 2017

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

The accompanying notes are an integral part of this statement.

NATCHITOCHEES JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
ADDITIONS:				
Concessions Sales	\$33,007	\$ 0	\$33,007	\$32,830
Athletics, Other	1,760	0	1,760	25,430
Carnival Income & Other Fundraisers	182	0	182	1,875
Field Trips	0	27,470	27,470	8,099
Student ID	4,423	0	4,423	113
4-H Club	0	0	0	515
4-H Club Middle	0	696	696	0
African American	0	124	124	0
Band	0	1,070	1,070	5,357
Baseball	0	1,039	1,039	0
Basketball-Boys	0	1,078	1,078	0
Basketball-Girls	0	12,140	12,140	1,200
Cheerleaders	0	375	375	7,937
DARE	0	100	100	93
Donations/Miscellaneous	11,835	0	11,835	10,818
Drama Club	0	206	206	0
JAG	0	3,424	3,424	0
Football	0	11,087	11,087	896
Maroon Line/Dance Lines	0	2,497	2,497	0
Math Club	0	197	197	72
PBIS	0	2,765	2,765	500
Pep Squad	0	1,255	1,255	0
PTSO/PTO	0	2,500	2,500	0
Softball	0	1,460	1,460	0
Teachers' Courtesy Fund	0	2,925	2,925	1,071
Tribal Council	0	2,960	2,960	0
Track	0	736	736	0
Yearbook	<u>0</u>	<u>0</u>	<u>807</u>	<u>1,050</u>
 Total Additions	 <u>\$51,207</u>	 <u>\$76,911</u>	 <u>\$128,118</u>	 <u>\$97,856</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-16</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 768
Telephone	667	0	667	937
Concessions Purchases	31,736	0	31,736	29,421
Athletics, Other	2,068	0	2,068	23,813
Spirit Shirt Costs	0	0	0	234
Student ID	2,244	0	2,244	113
Carnival & Other				
Fundraiser Costs	182	0	182	1,734
Field Trips	0	23,443	23,443	6,380
4-H Club	0	864	864	0
Band	0	1,558	1,558	4,130
Baseball	0	1,039	1,039	0
Basketball-Boys	0	1,078	1,078	128
Basketball-Girls	0	9,488	9,488	1,075
Cheerleaders	0	2,354	2,354	4,549
Drama	0	62	62	0
Football	0	9,607	9,607	645
JAG	0	3,307	3,307	0
Maroon Line/Dance Lines	0	2,476	2,476	0
Math Club	0	269	269	0
Miscellaneous	14,847	0	14,847	12,411
PBIS	0	761	761	0
Pep Squad	0	777	777	0
Softball	0	1,523	1,523	0
Teachers' Courtesy Fund	0	2,246	2,246	1,071
Track	0	2,746	2,746	0
Tribal Council	0	1,643	1,643	0
Yearbook	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,050</u>
 Total Deductions	 <u>\$51,744</u>	 <u>\$65,241</u>	 <u>\$116,985</u>	 <u>\$88,459</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2017  
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-16 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ 537	\$11,670	\$ 11,133	\$ 9,397
Other Financing Sources (Uses):				
Transfers In	2,108	491	2,599	1,521
Transfers Out	<u>(491)</u>	<u>(2,108)</u>	<u>(2,599)</u>	<u>(1,521)</u>
Increase (Decrease) in Net Position	\$ 1,080	\$10,053	\$ 11,133	\$ 9,397
Net Position at Beginning of Year	<u>2,760</u>	<u>6,637</u>	<u>9,397</u>	<u>0</u>
Net Position at End of Year	<u>\$ 3,840</u>	<u>\$16,690</u>	<u>\$ 20,530</u>	<u>\$ 9,397</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES JR. HIGH  
SCHOOL ACTIVITY FUNDS  
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances  
For the Year Ended June 30, 2017

<u>Restricted Activity</u>	<u>Balance 6-30-16</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-17</u>
4-H Club	\$ 284	\$ 696	\$ 864	\$ (116)	\$ 0
African American	0	124	0	120	244
Band	1,227	1,070	1,557	0	740
Baseball	0	1,039	1,039	0	0
Basketball-Boys	0	1,078	1,078	0	0
Basketball-Girls	125	12,140	9,488	491	3,268
Cheerleaders	3,388	375	2,354	0	1,409
DARE	93	100	0	0	193
Drama Club	0	206	62	0	144
Field Trips	948	27,470	23,443	(4,151)	824
Football	0	11,087	9,607	0	1,480
JAG	0	3,424	3,307	0	117
Math Club	72	197	269	0	0
Maroon Line/Danceline	0	2,497	2,476	0	21
Pep Squad	0	1,255	777	0	478
PBIS	500	2,765	761	0	2,504
PTSO/PTO	0	2,500	0	0	2,500
Softball	0	1,460	1,523	44	(19)
Teachers' Courtesy Fund	0	2,925	2,246	0	679
Track	0	736	2,746	2,010	0
Tribal Council	0	2,960	1,644	(15)	1,301
Yearbook	<u>0</u>	<u>807</u>	<u>0</u>	<u>0</u>	<u>807</u>
<b>Total</b>	<b><u>\$6,637</u></b>	<b><u>\$76,911</u></b>	<b><u>\$65,241</u></b>	<b><u>\$(1,617)</u></b>	<b><u>\$16,690</u></b>

The accompanying notes are an integral part of this statement.

## INTERNAL CONTROL AND COMPLIANCE

# Johnson, Thomas & Cunningham

## Certified Public Accountants

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

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

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

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

Natchitoches Parish School Board  
Natchitoches, LA 71457

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2017, 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 December 6, 2017.

#### Internal Control over Financial Reporting

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

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

December 6, 2017  
Natchitoches, Louisiana

**NATCHITOCHEs PARISH SCHOOL BOARD**  
**SCHOOL ACTIVITY FUNDS**  
**Schedule of Audit Results**  
**June 30, 2017**

**A. SUMMARY OF AUDIT RESULTS**

1. An unmodified opinion was issued on the financial statements of the Student Activity Funds of the Natchitoches Parish School Board as of and for the year ended June 30, 2017.
2. The audit did not disclose any material weaknesses in internal control.
3. The audit disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

**B. FINDINGS IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

None identified.

**C. PRIOR YEAR AUDIT FINDINGS**

None identified.

# Johnson, Thomas & Cunningham

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

December 6, 2017

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

RE: Management letter  
Audit Report – June 30, 2017

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.

1. Two schools made deductions in restricted accounts beyond the available balances, resulting in deficits. This is a direct violation of Louisiana Revised Statute 17:414, which dictates expenditures of restricted funds only be allowed to the extent funds are available. We recommend that expenditures only be made when funds are available and all deficit account balances be eliminated.
2. The schools lack adequate supporting documentation for ticket sales at athletic events. All schools report these ticket sales differently, lack the appropriate signatures of the cashiers that sold the tickets and collected the money, and don't make deposits in a timely manner. It is imperative to have proper internal controls that provide accountability over ticket sales to reduce the risk of misappropriation. We recommend the schools consider the critical importance of the segregation of duties and enforce the use of the standard form for athletic events that includes a reconciliation of the admissions to the monies collected.
3. 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 20% for lacking dual signatures. We recommend for procedures to be implemented to improve the system of internal controls and the documentation of those controls over receipts.
4. Three 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.
5. During our audit testing, we located a blank signed check in one of the school's files. This check was for a payment that was processed electronically and should have been voided. We recommend the school improve its safeguarding over checks to ensure they are properly cancelled in such circumstances.

Sincerely,

  
Johnson, Thomas & Cunningham, CPA's

# Natchitoches Parish School Board

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

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

## CORRECTIVE ACTION PLAN

December 6, 2017

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, 2017

The following is our response to the management letter issued to us by the firm Johnson, Thomas & Cunningham, CPA's for the year ended June 30, 2017.

### Management's Corrective Action Plan:

- 2017-001 Availability of Funds – We discussed the matter with the principals and determined all deficit fund balances will be eliminated by June 30, 2018.
- 2017-002 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.
- 2017-003 Internal Controls Over Receipts – We discussed this matter with the school principals requesting them to implement procedures to ensure supporting documentation and dual signatures are obtained for all receipts.
- 2017-004 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.
- 2017-005 Safeguards Over Checks – We discussed this matter with principals requesting them to implement procedures to safeguard signed checks and ensure all checks processed electronically are subsequently voided and filed.

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

Sincerely,



Steven Solomon  
Supervisor of Business Affairs

NATCHITOCHE PARISH SCHOOL BOARD  
SCHOOL ACTIVITY FUNDS  
June 30, 2017

SUMMARY OF PRIOR YEAR'S FINDINGS

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

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

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

Not applicable.

**SECTION III: MANAGEMENT LETTER**

**2016 - 1 Availability of Funds**

*Condition:* One school violated school board policy by maintaining deficit restricted account fund balances. This also violates Louisiana Revised Statute 17:414, which dictates expenditures of restricted funds only be allowed to the extent funds are available.

*Current Status:* Condition still exists. See current year condition 2017-001.

**2016 - 2 Controls Over Athletic Event Ticket Sales**

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

*Current Status:* Condition still exists. See current year condition 2017-002.

**2016 - 3 Lack of Supporting Documentation**

*Condition:* While performing our testing of various expenditure transactions, we were not able to locate supporting documentation for numerous transactions at several schools.

*Current Status:* Condition has been cleared as of June 30, 2017.

**2016 - 4 Lack of Bank Reconciliation Review & Approval**

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

*Current Status:* Condition still exists. See current year condition 2017-004.

# Johnson, Thomas & Cunningham

## Certified Public Accountants

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

Mark D. Thomas, CPA – A Professional Corporation  
Roger M. Cunningham, CPA – A Professional Corporation  
Jessica H. Broadway, CPA – A Professional Corporation  
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### INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING STATEWIDE AGREED-UPON PROCEDURES

Natchitoches Parish School Board  
Natchitoches, Louisiana 71457

We have performed the procedures enumerated below, which were specified and agreed to by the Natchitoches Parish School Board to assist the Natchitoches Parish School Activity Funds in complying with the requirements of the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year ended June 30, 2017. We are required to perform each procedure and report the results, including any exceptions. The Natchitoches Parish School Board is responsible for internal controls and compliance with laws and regulations relative to the SAUPs and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accounts and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of the Natchitoches Parish School Board. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and associated findings are enumerated below.

#### ***Written Policies and Procedures***

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1. Obtain the entity's written policies and procedures and determine whether those written policies and procedures address each of the following financial/business functions (or noted that the entity does not have any written policies and procedures), as applicable:

- ***Budgeting***, including preparing, adopting, monitoring, and amending the budget

*Not applicable.*

- ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

*Written policies and procedures were obtained and address the functions noted above.*

- **Disbursements**, including processing, reviewing, and approving

*Written policies and procedures were obtained and address the functions noted above.*

- **Receipts**, including receiving, recording, and preparing deposits

*Written policies and procedures were obtained and address the functions noted above.*

- **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*Not applicable.*

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

*Not applicable.*

- **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers, and (5) monitoring card usage

*There are no written policies and procedures which specifically address credit cards.*

- **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

*Written policies and procedures were obtained and address the functions noted above.*

- **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy. Note: Ethics requirements are not applicable to nonprofits.

*Not applicable.*

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

*Not applicable.*

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

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2. Obtain and review the board/committee minutes for the fiscal period, and:
  - Determined whether the managing board met (with a quorum) at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, or other equivalent document.

*Not applicable.*

- Determine whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund and any additional funds identified as major funds in the entity's prior audit (GAAP-basis).

*Not applicable.*

- If the budget-to-actual comparisons show that management was deficit spending during the fiscal period, report whether there is a formal/written plan to eliminate the deficit spending for those entities with a fund balance deficit. If there is a formal/written plan, report whether the meeting minutes for at least one board meeting during the fiscal period reflect that the board is monitoring the plan

*Not applicable.*

- Determine whether the minutes referenced or included non-budgetary financial information (e.g. approval of contracts and disbursements) for at least one meeting during the fiscal period.

*Not applicable.*

### ***Bank Reconciliations***

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3. Obtain a listing of client bank accounts from management and management's representation that the listing is complete.

*We were provided with the listing by management.*

4. Using the listing provided by management, select all of the entity's bank accounts (if five accounts or less) or one-third of the bank accounts on a three year rotating basis (if more than 5 accounts). For each of the bank accounts selected, obtain bank statements and reconciliations for all months in the fiscal period and determined whether:

- Bank reconciliations have been prepared;

*For the five bank accounts selected, we obtained bank statements and reconciliations for all months in the fiscal period, noting that reconciliations were prepared for all months, without exception.*

- Bank reconciliations include evidence that a member of management or a board member (with no involvement in the transactions associated with the bank account) has reviewed each bank reconciliation; and

*We noted two instances where there was no evidence that management or a board member (not involved in the transactions) reviewed the bank reconciliations.*

- If applicable, management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 6 months as of the end of the fiscal period.

*Not applicable; there were no such outstanding items.*

### *Collections*

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5. Obtain a listing of cash/check/money order (cash) collection locations and management's representation that the listing is complete.

*Management provided the listing as requested.*

6. Using the listing provided by management, select all of the entity's cash collection locations (if five locations or less) or one-third of the collection locations on a three year rotating basis (if more than 5 locations). For each cash collection location selected:

- Obtain existing written documentation (e.g. insurance policy, policy manual, job description) and determine whether each person responsible for collecting cash is (1) bonded, (2) not responsible for depositing the cash in the bank, recording the related transaction, or reconciling the related bank account (report if there are compensating controls performed by an outside party), and (3) not required to share the same cash register or drawer with another employee.

*No one at the schools is bonded. The school secretaries collect cash and are also responsible for making bank deposits, recording the related transactions, and reconciling the bank statements.*

- Obtain existing written documentation (e.g. sequentially numbered receipts, system report, reconciliation worksheets, policy manual) and determine whether the entity has a formal process to reconcile cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, by a person who is not responsible for cash collections in the cash collection location selected.

*No exceptions noted.*

- Select the highest (dollar) week of cash collections from the general ledger or other accounting records during the fiscal period and:
  - Using entity collection documentation, deposit slips, and bank statements, trace daily collections to the deposit date on the corresponding bank statement and determine whether the deposits were made within one day of collection. If deposits were not made within one day of collection, determine the number of days from receipt to deposit for each day at each collection location.

*We identified deposits made 2-7 days after collection.*

- Using sequentially numbered receipts, system reports, or other related collection documentation, verify that daily cash collections are completely supported by documentation and noted any exceptions.

*We identified a number of receipts from athletic events that could not be supported with documentation of how many tickets were sold and how much money was collected.*

7. Obtain existing written documentation (e.g. policy manual, written procedure) and determine whether the entity has a process specifically defined (identified as such by the entity) to determine completeness of all collections, including electronic transfers, for each revenue source and agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation) by a person who is not responsible for collections.

*We found no specific written procedures which address the process to determine completeness of collections.*

**Disbursements – General (excluding credit card/debit card/fuel card/P-Card purchases or payments)**

8. Obtain a listing of entity disbursements from management or, alternately, obtained the general ledger and sort/filter for entity disbursements. Obtain management's representation that the listing or general ledger population is complete.

*The listing of disbursements was obtained from the transaction journals. We obtained management's representation that the disbursement population was complete.*

9. Using the disbursement population from #8 above, randomly select 25 disbursements (or randomly select disbursements constituting at least one-third of the dollar disbursement population if the entity had less than 25 transactions during the fiscal period), excluding credit card/debit card/fuel card/P-card purchases or payments. Obtain supporting documentation (e.g. purchase requisitions, system screens/logs) for each transaction and determine whether the supporting documentation for each transaction demonstrated that:

- Purchases were initiated using a requisition/purchase order system or an equivalent electronic system that separates initiation from approval functions in the same manner as a requisition/purchase order system.

*Purchases were initiated using a Check Request system.*

- Purchase orders, or an electronic equivalent, were approved by a person who did not initiate the purchase.

*Purchases had evidence of approval by a person who did not initiate the purchase, the principal.*

- Payments for purchases were not processed without (1) an approved requisition and/or purchase order, or electronic equivalent; a receiving report showing receipt of goods purchased, or electronic equivalent; and an approved invoice.

*Invoices for several purchases contained no evidence of approval.*

10. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), note whether the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing/disbursement system.

*The same person responsible for processing payments is not prohibited from adding vendors to the purchasing/disbursement system.*

11. Using entity documentation (e.g. electronic system control documentation, policy manual, written procedure), note whether the persons with signatory authority or who make the final authorization for disbursements have no responsibility for initiating or recording purchases.

*No exceptions noted.*

12. Inquire of management and observe whether the supply of unused checks is maintained in a locked location, with access restricted to those persons that do not have signatory authority, and report any exceptions. Alternately, if the checks are electronically printed on blank check stock, we reviewed entity documentation (electronic system control documentation) and noted whether the persons with signatory authority have system access to print checks.

*We noted all unused checks are kept in a locked file cabinet, closet or vault in the office.*

13. If a signature stamp or signature machine is used, we inquired of the signer whether his or her signature is maintained under his or her control or is used only with the knowledge and consent of the signer. We inquired of the signer whether signed checks are likewise maintained under the control of the signer or authorized user until mailed. Report any exceptions.

*No exceptions noted.*

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

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14. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards), including the card numbers and the names of the persons who maintained possession of the cards. We obtained management's representation that the listing is complete.

*Management provided the required listing.*

15. Using the listing prepared by management, randomly select 10 cards (or at least one-third of the cards if the entity has less than 10 cards) that were used during the fiscal period, rotating cards each year.

Obtain the monthly statements, or combined statements if multiple cards are on one statement, for the selected cards. Select the monthly statement or combined statement with the largest dollar activity for each card (for a debit card, select the monthly bank statement with the largest dollar amount of debit card purchases) and:

*Due to the nature of the transaction journal provided and the posting to numerous accounts, it was not feasible to identify all credit card transactions or sort by the amount. However, credit card transactions were included in our expenditure sample population.*

- Report whether there is evidence that the monthly statement or combined statement and supporting documentation was reviewed and approved, in writing, by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.]

*There was no evidence of approval on statement.*

- Determined whether finance charges and/or late fees were assessed on the selected statements.

*No finance charges or fees were noted.*

16. Using the monthly statements or combined statements selected under #15 above, obtain supporting documentation for all transactions for each of the 10 cards selected (i.e. each of the 10 cards should have one month of transactions subject to testing).

- For each transaction, determine whether the transaction is supported by:

- An original itemized receipt (i.e., identifies precisely what was purchased)

*No exceptions noted.*

- Documentation of the business/public purpose. For meal charges, there should also be documentation of the individuals participating.

*No exceptions noted.*

- Other documentation that may be required by written policy (e.g., purchase order, written authorization.)

*No exceptions noted.*

- For each transaction, compare the transaction's detail (nature of purchase, dollar amount of purchase, supporting documentation) to the entity's written purchasing/disbursement policies and the Louisiana Public Bid Law (i.e. transaction is a large or recurring purchase requiring the solicitation of bids or quotes) and report any exceptions.

*No exceptions noted.*

- For each transaction, we compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. cash advances or non-business purchases, regardless whether they are reimbursed). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*No exceptions noted.*

### *Travel and Expense Reimbursement*

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17. Obtain from management a listing of all travel and related expense reimbursements, by person, during the fiscal period or, alternately, obtain the general ledger and sort/filter for travel reimbursements. Obtain management's representation that the listing or general ledger is complete.

*Management represented that the transaction journals were complete.*

18. Obtain the entity's written policies related to travel and expense reimbursements. Compare the amounts in the policies to the per diem and mileage rates established by the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)) and report any amounts that exceed GSA rates.

*No exceptions noted.*

19. Using the listing or general ledger from #17 above, select the three persons who incurred the most travel costs during the fiscal period. Obtain the expense reimbursement reports or prepaid expense documentation of each selected person, including the supporting documentation, and choose the largest travel expense for each person to review in detail. For each of the three travel expenses selected:

*Due to the nature of the transaction journal provided and the posting to numerous accounts, it was not feasible to identify all travel and expense transactions or sort by amount. However, travel and expense transactions were included in our expenditure sample population.*

- Compare expense documentation to written policies and determined whether each expense was reimbursed or prepaid in accordance with written policy (e.g., rates established for meals, mileage, lodging). If the entity does not have written policies, compare to the GSA rates (#18 above) and report each reimbursement that exceeded those rates.

*No exceptions noted.*

- Report whether each expense is supported by:
  - An original itemized receipt that identifies precisely what was purchased. [Note: An expense that is reimbursed based on an established per diem amount (e.g., meals) does not require a receipt.]

*No exceptions noted.*

- Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating).

*No exceptions noted.*

- Other documentation as may be required by written policy (e.g., authorization for travel, conference brochure, certificate of attendance)

*No exceptions noted.*

- Compare the entity's documentation of the business/public purpose to the requirements of Article 7, Section 14 of the Louisiana Constitution, which prohibits the loan, pledge, or donation of funds, credit, property, or things of value, and report any exceptions (e.g. hotel stays that extend beyond conference periods or payment for the travel expenses of a spouse). If the nature of the transaction precludes or obscures a comparison to the requirements of Article 7, Section 14, the practitioner should report the transaction as an exception.

*No exceptions noted.*

- Report whether each expense and related documentation was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*No exceptions noted.*

### ***Contracts***

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20. Obtain a listing of all contracts in effect during the fiscal period or, alternately, obtain the general ledger and sort/filter for contract payments. Obtain management's representation that the listing or general ledger is complete.

*Management represented that the transaction journals were complete.*

21. Using the listing above, select the five contract "vendors" that were paid the most money during the fiscal period (excluding purchases on state contract and excluding payments to the practitioner). Obtain the related contracts and paid invoices and:

- Determine whether there is a formal/written contract that supports the services arrangement and the amount paid.

*No exceptions noted.*

- Compare each contract's detail to the Louisiana Public Bid Law or Procurement Code. Report whether each contract is subject to the Louisiana Public Bid Law or Procurement Code and:

- If yes, obtain/compare supporting contract documentation to legal requirements and report whether the entity complied with all legal requirements (e.g., solicited quotes or bids, advertisement, selected lowest bidder)
- If no, obtain supporting contract documentation and report whether the entity solicited quotes as a best practice.

*No noncompliance noted.*

- Determine whether the contract was amended. If so, report the scope and dollar amount of the amendment and whether the original contract terms contemplated or provided for such an amendment.

*We noted no amendments to the contracts selected.*

- Select the largest payment from each of the five contracts, obtain the supporting invoice, compare the invoice to the contract terms, and note whether the invoice and related payment complied with the terms and conditions of the contract.

*No exceptions noted.*

- Obtain/review contract documentation and board minutes and determine whether there is documentation of board approval, if required by policy or law (e.g. Lawrason Act or Home Rule Charter).

*No exceptions noted.*

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

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22. Obtain a listing of employees (and elected officials, if applicable) with their related salaries, and obtain management's representation that the listing is complete. Randomly select five employees/officials, obtain their personnel files, and:

- a) Review compensation paid to each employee during the fiscal period and report whether payments were made in strict accordance with the terms and conditions of the employment contract or pay rate structure.

*Not applicable.*

- b) Review changes made to hourly pay rates/salaries during the fiscal period and report whether those changes were approved in writing and in accordance with written policy.

*Not applicable.*

23. Obtain attendance and leave records and randomly select one pay period in which leave has been taken by at least one employee. Within that pay period, randomly select 25 employees/officials (or randomly select one-third of employees/officials if the entity had less than 25 employees during the fiscal period), and:

- a) Determine whether all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, an elected official is not eligible to earn leave and does not document his/her attendance and leave. However, if the elected official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)

*Not applicable.*

- b) Determine whether there is written documentation that supervisors approved, electronically or in writing, the attendance and leave of the selected employees/officials.

*Not applicable.*

- c) Determine whether there is written documentation that the entity maintained written leave records (e.g., hours earned, hours used, and balance available) on those selected employees/officials that earn leave.

*Not applicable.*

24. Obtain from management a list of those employees/officials that terminated during the fiscal period and management's representation that the list is complete. If applicable, select the two largest termination payments (e.g., vacation, sick, compensatory time) made during the fiscal period and obtain the personnel files for the two employees/officials. Report whether the termination payments were made in strict accordance with policy and/or contract and approved by management.

*Not applicable.*

25. Obtain supporting documentation (e.g. cancelled checks, EFT documentation) relating to payroll taxes and retirement contributions during the fiscal period. Report whether the employee and employer portions of payroll taxes and retirement contributions, as well as the required reporting forms, were submitted to the applicable agencies by the required deadlines.

*Not applicable.*

***Ethics (excluding nonprofits)***

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26. Using the five randomly selected employees/officials from procedure #22 under "Payroll and Personnel" above, obtain ethics compliance documentation from management and report whether the entity maintained documentation to demonstrate that required ethics training was completed.

*Not applicable.*

27. Inquire of management whether any alleged ethics violations were reported to the entity during the fiscal period. If applicable, review documentation that demonstrates whether management investigated alleged ethics violations, the corrective actions taken, and whether management's actions complied with the entity's ethics policy. Report whether management received allegations, whether management investigated allegations received, and whether the allegations were addressed in accordance with policy.

*Not applicable.*

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

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28. If debt was issued during the fiscal period, obtain supporting documentation from the entity, and determine whether State Bond Commission approval was obtained.

*Not applicable.*

29. If the entity had outstanding debt during the fiscal period, obtain supporting documentation from the entity and determine whether the entity made scheduled debt service payments and maintained debt reserves, as required by debt covenants.

*Not applicable.*

30. If the entity had tax millages relating to debt service, obtain supporting documentation and determine whether millage collections exceed debt service payments by more than 10% during the fiscal period. Also, determine whether any millages continue to be received for debt that has been paid off.

*Not applicable.*

***Other***

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31. Inquire of management whether the entity had any misappropriations of public funds or assets. If so, obtain/review supporting documentation and note whether the entity reported the misappropriation to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*Management represented they were not aware of any misappropriation.*

32. Observe whether the entity has posted on its premises and website, the notice required by R.S. 24:523.1. This notice (available for download or print at [www.la.gov/hotline](http://www.la.gov/hotline)) concerns the reporting of misappropriation, fraud, waste, or abuse of public funds.

*No exceptions noted.*

33. If the practitioner observes or otherwise identifies any exceptions regarding management's representations in the procedures above, report the nature of each exception.

*No exceptions noted.*

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the Statewide Agreed-Upon Procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Natchitoches Parish School Board and the LLA, and is not intended to be, and should not be, used by anyone other than the specified parties.

Respectfully,

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

December 6, 2017

Natchitoches Parish School Board  
Student Activity Funds  
Management's Response to Exceptions to  
Statewide Agreed-Upon Procedures  
For the Year Ended June 30, 2017

MANAGEMENT'S RESPONSE TO EXCEPTIONS:

- Item 1: Management will expand its current policy to implement a specific written policy on all credit cards and include the functions of how cards are to be controlled, the allowable uses, documentation requirements, required approvers, and monitoring card usage.
- Item 4: Management will amend its bank reconciliations policy and procedures to require evidence of review by management or board member (not involved in the transactions associated with the bank account).
- Item 6: Management considers it not feasible to bond principals, secretaries, and teachers that collect cash at all sixteen schools. Management will continue to oversee and monitor the controls in place for each cash collection location. Due to limited resources, management also considers it not feasible to have enough staff so that the person collecting cash is not responsible for depositing the cash in the bank, recording the transaction, or reconciling the bank account. Management will institute procedures to aid in enforcing its policy that all collections from each location are deposited on a daily basis.
- Item 7: Management will design and implement a process specifically defined to determine completeness of all collections, including electronic transfers, for each agency fund addition by a person who is not responsible for collections.
- Item 9: Management will implement procedures to ensure that all purchase request authorizations and invoices are approved, in writing, by management before the purchase or payment is made.
- Item 10: Management will implement procedures to ensure that the person responsible for processing payments is prohibited from adding vendors to the entity's purchasing system.