

**NATCHITOCHE PARISH
SCHOOL ACTIVITY FUNDS**

**NATCHITOCHE PARISH SCHOOL BOARD
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

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

Release Date DEC 25 2013

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

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Independent Auditor's Report on the Financial Statements	1-2	--
Basic Financial Statements:		
Combined Statement of Fiduciary Net Assets	4	A-1
Combined Statement of Changes in Fiduciary Net Assets	5-14	A-2
Notes to the Financial Statements	16-21	--
Supplementary Information:		
Combined Schedule of Changes in Restricted Account Deposit Balances	24-27	A-3
Individual School Information:		
Statement of Fiduciary Net Assets		
Statement of Changes in Fiduciary Net Assets		
Schedule of Changes in Restricted Account Deposit Balances		
Natchitoches Central High School	29-39	B-1 - B-3
Lakeview Sr. & Jr. High School	40-44	C-1 - C-3
Natchitoches Magnet	45-49	D-1 - D-3
Natchitoches Elementary & Middle School	50-54	E-1 - E-3
Cloutierville Elementary & Jr. High School	55-58	F-1 - F-3
Fairview Alpha Elementary & Jr. High School	59-63	G-1 - G-3
Goldonna Elementary & Jr. High School	64-67	H-1 - H-3
Marthaville Elementary & Jr. High School	68-72	I-1 - I-3
Provencal Elementary & Jr. High School	73-77	J-1 - J-3
Weaver Elementary	78-81	K-1 - K-3
NSU Middle Lab School	82-86	L-1 - L-3
Northwestern Elementary Lab School	87-90	M-1 - M-3
Parks Elementary & Middle School	91-94	N-1 - N-3
L. P. Vaughn Elementary & Middle School	95-99	O-1 - O-3
Frankie Ray Jackson, Sr. Technical Center	100-102	P-1 - P-3

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

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
Internal Control and Compliance:		
Independent Auditor's Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	104-105	Q
Schedule of Audit Findings	106	R
Management Letter	107	S
Corrective Action Plan	108-109	T
Summary of Prior Year's Findings	110	U

Johnson, Thomas & Cunningham

Certified Public Accountants

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

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

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

INDEPENDENT AUDITOR'S REPORT

Natchitoches Parish School Board
Natchitoches, Louisiana 71457

Report on the Financial Statements

We have audited the accompanying financial statements of the Natchitoches Parish School Activity Funds (School Activity Funds), a component unit of the Natchitoches Parish School Board, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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, 2013, 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 not presented management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Other Information

The financial information for the year ended June 30, 2012, which is included for comparative purposes, was taken from the financial report for that year in which we expressed an unqualified opinion dated October 31, 2012, on the basic financial statements of the Natchitoches Parish School Activity Funds.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2013, 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.

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's

October 31, 2013

Natchitoches, Louisiana

BASIC FINANCIAL STATEMENTS
(Combined Statements - Overview)

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

**Combined Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$298,283	\$441,664	\$739,947	\$723,071
Total Assets	<u>\$298,283</u>	<u>\$441,664</u>	<u>\$739,947</u>	<u>\$723,071</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	298,283	0	298,283	278,839
Net Assets, Restricted	<u>0</u>	<u>441,664</u>	<u>441,664</u>	<u>444,232</u>
Total Liabilities & Net Assets	<u>\$298,283</u>	<u>\$441,664</u>	<u>\$739,947</u>	<u>\$723,071</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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 22,704	\$ 0	\$ 22,704	\$ 32,117
Educational Materials	26,867	0	26,867	40,515
Telephone	1,450	0	1,450	25
Concession Sales	190,375	0	190,375	181,980
School Pictures	0	0	0	2,941
Athletics, other	13,141	2,240	15,381	10,379
Spirit Shirt Sales	7,973	0	7,973	7,092
Book Fair	0	6,084	6,084	6,965
Vehicle Expenses	60	0	60	0
Yearbook Sales	6,670	0	6,670	4,445
Fundraisers	68,422	0	68,422	68,315
Field Trips	22,274	48,551	70,825	50,838
Locker Fees	96	0	96	132
Student I.D.	9,605	0	9,605	8,435
Parking Permits	4,675	0	4,675	4,705
Interest Income	1,384	0	1,384	1,518
School Board Reimb.	2,225	0	2,225	1,687
Grants & Sponsorships	0	0	0	34
Homecoming	2,203	0	2,203	0
Academic	0	848	848	3,877
Athletics	5,959	40,296	46,255	57,565
Athletics-Boys	0	20,893	20,893	12,209
Athletics-Girls	0	23,781	23,781	22,476
4-H Club	0	5,506	5,506	5,715
1 st Grade	0	0	0	300
3 rd Grade	0	222	222	868
4 th Grade	0	170	170	1,554
5 th Grade	0	320	320	0
6 th , 7 th & 8 th Grade	0	0	0	55
African American	0	7,138	7,138	719
Art	6,317	8,078	14,395	10,600

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
Athletic Boosters	\$ 0	\$ 38,305	\$ 38,305	\$ 49,074
BETA Club	0	5,020	5,020	8,054
Band	0	4,654	4,654	3,456
Band Boosters	0	47,928	47,928	27,318
Baseball	0	44,493	44,493	47,358
Baseball Boosters	0	800	800	1,200
Basketball	0	25,133	25,133	44,128
Basketball Team-Boys	0	42,386	42,386	45,400
Basketball Team-Girls	0	54,010	54,010	51,241
Biology (AP)	0	512	512	0
Bible Club	0	0	0	60
Biology	0	2,490	2,490	3,876
Builders Club	0	484	484	150
Cheerleaders	0	84,737	84,737	69,219
Chiefettes (Pep Squad)	0	20,766	20,766	24,858
Choir	0	980	980	898
Class of 2012	0	0	0	11,195
Class of 2013	0	8,842	8,842	12,030
Class of 2014	0	13,799	13,799	2,087
Class of 2015	0	2,574	2,574	5,372
Class of 2016	0	4,300	4,300	0
Close-up	0	0	0	1,061
Computer	0	40	40	349
Cross Country	0	5,703	5,703	1,244
DARE	0	2,382	2,382	2,565
Debate	0	40	40	0
Desktop Publishing	0	7,005	7,005	12,768
Drama	0	1,251	1,251	2,876
Engineering	0	1,050	1,050	0
FBLA	0	10,781	10,781	7,621
FCA	0	19,368	19,368	6,468

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
FFA	\$ 0	\$ 63,707	\$ 63,707	\$ 56,249
FHA	0	1,604	1,604	1,877
Fishing Club	0	6,104	6,104	0
Football	0	104,043	104,043	106,255
Football-Jr. High	0	27,015	27,015	7,474
Football Trainers	0	0	0	1,084
Forensic Science	0	2,077	2,077	1,385
Functional Workshop	0	13,863	13,863	10,739
Gifted	0	1,161	1,161	3,621
Golf	0	1,016	1,016	1,151
Graduation	0	4,965	4,965	4,950
Guidance Office	0	540	540	1,724
JROTC	0	62,824	62,824	59,915
K Kids	0	370	370	222
Key Club	0	3,735	3,735	2,909
Library	24,771	37,919	62,690	61,381
Lost Books	0	0	0	110
Maroon Line/Dance Lines	0	22,100	22,100	30,662
Math Club	0	300	300	2,279
Music Club	0	0	0	297
National Honor Society	0	1,895	1,895	1,535
Orchestra	0	95,799	95,799	15,538
PAL	0	33,619	33,619	38,192
PBIS	0	14,950	14,950	15,891
Pep Squad	0	9,230	9,230	9,154
PTSO/PTO/Parent Assoc.	0	55,258	55,258	58,862
Physics	0	346	346	0
Powerlifting	0	14,322	14,322	17,531
Playground Equipment	0	6,329	6,329	0
Pro Start	0	7,327	7,327	4,406

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Pre-K	\$ 0	\$ 1,914	\$ 1,914	\$ 1,526
Publications	0	29,026	29,026	35,940
Quarterback Club	0	5,940	5,940	2,125
Quiz Bowl	0	185	185	3,259
Right Start	0	0	0	5,841
Robotics	0	2,140	2,140	800
Professional Development	5,663	0	5,663	0
SADD	0	12,402	12,402	9,221
School Climate	0	2	2	0
Science	0	4,148	4,148	5,295
Science Club	0	1,681	1,681	60
Soccer	0	1,790	1,790	1,654
Soccer-Boys	0	1,556	1,556	3,561
Soccer-Girls	0	5,971	5,971	6,980
Softball	0	43,895	43,895	50,565
Spanish Club	0	1,225	1,225	2,362
St. Jude's	0	982	982	3,139
Strings	0	6,437	6,437	6,345
Student Asst./Supply	0	12,147	12,147	12,254
Student Council/SGO	0	15,848	15,848	13,507
Student Leadership	0	135	135	3,124
Student Trips	0	13,790	13,790	5,947
Swimming	0	4,489	4,489	3,674
SWPBS Account	0	2,352	2,352	7,268
Technology	14,059	1,476	15,535	25,498
Tennis	0	1,001	1,001	2,257
Track	0	16,007	16,007	29,139
Teachers' Concessions	0	3,614	3,614	3,012
Teachers' Courtesy Fund	2,731	6,061	8,792	4,410
Teacher/Classroom Supplies	0	18,368	18,368	21,765

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Textbooks	\$ 3,107	\$ 16,553	\$ 19,660	\$ 5,352
YACA	0	0	0	20
Yearbook	505	23,218	23,723	28,277
Repairs & Maintenance	2,500	0	2,500	0
Donations/Miscellaneous	<u>189,624</u>	<u>1,242</u>	<u>190,866</u>	<u>181,430</u>
 Total Additions	 <u>\$635,360</u>	 <u>\$1,461,973</u>	 <u>\$2,097,333</u>	 <u>\$1,980,987</u>

The accompanying notes are an integral part of this statement.

Continued next page.

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

**Combined Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 15,007	\$ 0	\$ 15,007	\$ 34,117
Educ. Supplies/Materials	19,830	1,587	21,417	56,850
Telephone	3,916	0	3,916	9,453
Concession Purchases	171,063	0	171,063	168,459
School Picture Costs	3,685	0	3,685	0
Athletics, other	9,593	2,240	11,833	11,277
Spirit Shirt Costs	10,028	0	10,028	4,543
Book Fair Costs	0	5,380	5,380	6,557
School Board Reimb.	2,007	0	2,007	0
Parking Stickers	488	0	488	1,387
Student ID	3,207	0	3,207	1,834
Yearbook Costs	4,894	0	4,894	4,774
Fundraiser Costs	71,004	0	71,004	55,628
Field Trips	19,656	50,246	69,902	44,542
Homecoming	2,203	0	2,203	0
Repairs & Maintenance	4,531	0	4,531	6,103
Vehicle Expenses	37	0	37	11,410
AR Club	0	35	35	305
Academic	0	2,863	2,863	3,193
African American	0	7,980	7,980	1,076
Athletics	6,049	41,266	47,315	52,305
Athletics-Boys	0	21,050	21,050	16,351
Athletics-Girls	0	22,806	22,806	22,225
4-H Club – 4 th thru 6 th	0	236	236	911
4-H Club – 7 th & 8 th	0	6,111	6,111	5,089
1 st Grade	0	0	0	300
3 rd Grade	0	222	222	1,542
4 th Grade	0	169	169	1,400
5 th Grade	0	320	320	0
Art	4,825	7,749	12,574	11,801

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
Athletic Boosters	\$ 0	\$ 36,155	\$ 36,155	\$ 48,997
BETA Club	0	4,767	4,767	6,411
Band	0	3,102	3,102	6,687
Band Boosters	0	51,176	51,176	23,556
Baseball	0	44,427	44,427	44,855
Baseball Boosters	0	800	800	1,933
Basketball	0	29,708	29,708	38,652
Basketball Team-Boys	0	40,720	40,720	41,240
Basketball Team-Girls	0	55,604	55,604	52,984
Biology (AP)	0	92	92	0
Bible Club	0	147	147	60
Biology	0	2,299	2,299	4,124
Builders Club	0	216	216	54
Cheerleaders	0	47,510	47,510	86,249
Chiefettes	0	19,053	19,053	18,565
Choir	0	919	919	904
Class of 2011	0	0	0	3,281
Class of 2012	0	446	446	14,061
Class of 2013	0	7,782	7,782	14,332
Class of 2014	0	16,188	16,188	2,349
Class of 2015	0	2,585	2,585	2,339
Class of 2016	0	1,830	1,830	0
CLK	0	0	0	46
Close-up	0	0	0	574
Computer	0	142	142	25
Cross Country	0	3,472	3,472	2,060
DARE	0	2,382	2,382	3,234
Desktop Publishing	0	8,944	8,944	10,088
Drama	0	2,342	2,342	2,829
Engineering	0	271	271	0
FBLA	0	10,139	10,139	7,779

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
FCA	\$ 0	\$ 17,165	\$ 17,165	\$ 7,909
FFA	0	66,313	66,313	53,394
FHA	0	1,303	1,303	1,539
Fishing Club	0	5,285	5,285	0
Football	0	94,709	94,709	87,934
Football-Jr. High	0	31,005	31,005	3,363
Football Club	0	15,336	15,336	17,842
Football Trainers	0	0	0	940
Forensic Science	0	1,828	1,828	1,602
French Club	0	0	0	340
Functional Workshop	0	18,071	18,071	9,090
Gifted	0	585	585	3,952
Golf	0	486	486	1,053
Governor's Program	0	0	0	210
Graduation	0	4,811	4,811	7,967
Guidance Office	0	618	618	0
Health Center	0	123	123	0
International Club	0	0	0	1,258
JROTC	0	61,981	61,981	63,392
K Kids	0	345	345	94
Key Club	0	3,544	3,544	2,444
Library	24,774	45,604	70,378	59,665
Lost Books	0	1,282	1,282	0
Maroon Line/Dance Lines	0	25,694	25,694	40,337
Math Club	0	185	185	3,542
Music Club	0	765	765	733
National Honor Society	0	218	218	1,505
Orchestra	0	85,615	85,615	10,033
PAL	0	45,950	45,950	38,172
PBIS	0	14,984	14,984	13,502
Peer Helpers	0	303	303	233

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
Pep Squad	\$ 0	\$ 11,664	\$ 11,664	\$ 5,779
Physics	0	113	113	0
Playground Equipment	0	2,000	2,000	0
Powerlifting	0	13,765	13,765	18,795
Pre-K	0	656	656	1,642
Pro Start	0	9,421	9,421	2,266
PTSO/PTO/Parent Assoc.	0	46,568	46,568	55,632
Professional Development	486	0	486	0
Publications	0	30,602	30,602	31,017
Quarterback Club	0	5,474	5,474	207
Quiz Bowl	0	461	461	2,757
Right Start	0	356	356	5,088
Robotics	0	893	893	0
SADD	0	10,201	10,201	9,109
Science	0	3,831	3,831	5,538
Science Club	0	3,034	3,034	631
Soccer	0	1,930	1,930	1,476
Soccer-Boys	0	3,734	3,734	2,759
Soccer-Girls	0	8,763	8,763	5,830
Softball	0	44,634	44,634	50,933
Speech	0	0	0	502
Spanish Club	0	995	995	2,786
Strings	0	5,180	5,180	5,436
St. Jude's	0	0	0	1,000
Student Asst./Supply	0	13,888	13,888	15,126
Student Council/SGO	0	16,446	16,446	18,126
Student Leadership	0	72	72	3,495
Student Trips	0	13,953	13,953	4,629
Swimming	0	4,506	4,506	4,663
SWPBS Account	0	5,768	5,768	4,631
Tennis	0	1,965	1,965	1,974

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Track	\$ 0	\$ 29,970	\$ 29,970	\$ 24,393
Track-Girls	0	0	0	443
Teachers' Concessions	0	3,220	3,220	3,970
Teachers' Courtesy Fund	8,737	6,228	14,965	4,969
Teacher/Classroom Supplies	0	20,430	20,430	18,595
Technology	2,792	11,305	14,097	14,857
Textbooks	275	0	275	261
Yearbook	0	28,230	28,230	17,623
YACA	0	53	53	0
Miscellaneous	<u>223,385</u>	<u>90</u>	<u>223,475</u>	<u>217,164</u>
 Total Deductions	 <u>\$612,472</u>	 <u>\$1,467,985</u>	 <u>\$2,080,457</u>	 <u>\$1,967,847</u>
 Increase (Decrease) in Net Assets Before Transfers	 \$ 22,888	 \$ (6,012)	 \$ 16,876	 \$ 13,140
Other Financing Sources (Uses):				
Transfers In	17,769	21,213	38,982	8,043
Transfers Out	<u>(21,213)</u>	<u>(17,769)</u>	<u>(38,982)</u>	<u>(8,043)</u>
 Increase (Decrease) in Net Assets	 \$ 19,444	 \$ (2,568)	 \$ 16,876	 \$ 13,140
 Net Assets at Beginning of Year	 <u>278,839</u>	 <u>444,232</u>	 <u>723,071</u>	 <u>709,931</u>
 Net Assets at End of Year	 <u>\$298,283</u>	 <u>\$ 441,664</u>	 <u>\$ 739,947</u>	 <u>\$ 723,071</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, 2013**

INTRODUCTION

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

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

<u>School</u>	<u>Grade</u>
Natchitoches Central High School	9 - 12
Lakeview Sr. & Jr. High School	7 - 12
Natchitoches Magnet	1 - 8
NSU Middle Lab	6 - 8
Cloutierville Elementary & Jr. High	Pre-K - 8
Marthaville Elementary & Jr. High	Pre-K - 8
Provencal Elementary & Jr. High	Pre-K - 8
East Natchitoches Elementary & Middle School	4 - 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
Northwestern 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, 2013

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, 2013

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.

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2013**

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

E. BUDGETS

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.

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

At June 30, 2013, the School Activity Funds had cash and cash equivalents with a carrying balance of \$739,947 and a bank balance of \$747,511 that was held in checking accounts at local banks. These deposits are stated at cost, which approximates market value. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times cover the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal bank in a holding or custodial bank that is mutually acceptable to both parties. The School Activity Funds' entire cash balance was insured by FDIC insurance throughout the year.

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, 2013. 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.

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2013**

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Checking Account	\$298,283	\$0	\$0
Savings Account	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$298,283</u>	<u>\$0</u>	<u>\$0</u>

H. FIXED ASSETS

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

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.

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2013**

L. USE OF ESTIMATES

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

NOTE 2 - INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables of the School Activity Funds as of June 30, 2013.

NOTE 3 - PENDING LITIGATION

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2013.

NOTE 4 - RELATED PARTY TRANSACTIONS

The School Activity Funds had no related party transactions for the twelve months ended June 30, 2013.

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 school 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, 2013.

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, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Book Fair	\$ 0	\$ 6,084	\$ 5,380	\$ 0	\$ 704
Field Trips	11,228	34,799	35,111	(2,662)	8,254
AR Club	280	0	35	0	245
Academic	2,123	848	2,863	0	108
African American	1,310	7,138	7,980	0	468
Athletics	16,539	42,536	43,505	0	15,570
Athletics-Boys	181	1,972	2,129	0	24
Athletics-Girls	4,150	23,781	22,806	(45)	5,080
4-H Club – 4 th thru 6 th	458	0	236	0	222
4-H Club – Jr. High/Sr. High	7,381	5,506	6,111	0	6,776
1 st Grade	8	0	0	(8)	0
3 rd Grade	3,340	222	222	(3,340)	0
4 th Grade	696	170	169	(696)	1
5 th Grade	1,457	320	320	(1,457)	0
9 th Grade	39	0	0	0	39
Art	857	8,078	7,749	0	1,186
Athletic Boosters	2,696	38,305	36,155	0	4,846
BETA Club	5,939	5,020	4,767	(50)	6,142
Band	1,089	4,654	3,102	83	2,724
Band Boosters	4,483	47,928	51,176	(50)	1,185
Baseball	7,970	44,493	44,427	(100)	7,936
Baseball Boosters	1,183	800	800	0	1,183
Basketball	6,128	25,133	29,708	0	1,553
Basketball Team-Boys	5,758	42,386	40,720	(880)	6,544
Basketball Team-Girls	5,566	54,010	55,604	(215)	3,757
Bible Club	222	0	147	0	75
Biology	191	2,490	2,299	0	382
Biology (AP)	0	512	92	0	420
Builders Club	187	484	216	0	455
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	4,503	84,737	47,509	2,434	44,165
Chiefettes (Pep Squad)	24,652	20,766	19,053	(100)	26,265
Choir	183	980	919	0	244
Class of 2012	1,551	0	446	0	1,105

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, 2013
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Class of 2013	\$ 1,660	\$ 8,842	\$ 7,782	\$ 0	\$ 2,720
Class of 2014	4,635	13,799	16,188	0	2,246
Class of 2015	3,033	2,574	2,585	0	3,022
Class of 2016	0	4,300	1,830	0	2,470
Close-up	1,199	0	0	0	1,199
Computer	883	40	142	0	781
Cross Country	315	5,703	3,472	0	2,546
DARE	589	1,153	1,153	(589)	0
Debate Club	0	40	0	0	40
Desktop Publishing	5,381	7,005	8,944	(125)	3,317
Drama	2,548	1,251	2,342	0	1,457
Engineering	0	1,050	271	0	779
FBLA	990	10,781	10,139	(100)	1,532
FCA	1,850	19,368	17,165	0	4,053
FCCLA	(1,191)	0	0	0	(1,191)
FFA	9,738	63,707	66,313	(2,050)	5,082
FHA	408	1,604	1,303	0	709
Field Trips	0	13,752	15,135	2,379	996
Fishing Club	0	6,104	5,285	0	819
Football	12,224	82,865	94,709	0	380
Football-Jr. High	7,709	27,015	31,005	0	3,719
Football Club	340	21,178	15,336	817	6,999
Football Trainers	708	0	0	0	708
Forensic Science	294	2,077	1,828	0	543
Functional Workshop	6,594	13,863	18,071	800	3,186
Garden Club	1,055	0	0	0	1,055
Gifted	(297)	1,161	585	0	279
Golf	176	1,016	486	0	706
Graduation	10,583	4,965	4,811	0	10,737
Guidance Office	1,724	540	618	0	1,646
Health Center	1,443	0	123	0	1,320
JROTC	15,462	62,824	61,981	(1,061)	15,244
K Kids	205	370	345	0	230

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, 2013
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Key Club	\$ 465	\$ 3,735	\$ 3,544	\$ 0	\$ 656
LAP	314	0	0	0	314
Library	18,477	37,919	45,604	2,337	13,129
Maroon Line/Dance Lines	9,119	22,100	25,694	0	5,525
Math Club	861	300	185	0	976
Music Club	1,600	0	765	0	835
National Honor Society	442	1,895	218	0	2,119
Orchestra	21,378	102,236	90,795	0	32,819
PBIS	3,320	14,950	14,984	800	4,086
Peer Helpers/Facilitators	513	0	303	0	210
Pep Squad	3,116	9,230	11,664	200	882
Physics	0	346	113	0	233
Playground Equipment	7,674	6,329	2,000	0	12,003
Powerlifting	314	14,322	13,765	(100)	771
Pre-K	1,002	1,914	656	(1,002)	1,258
PAL	22,660	33,619	45,950	0	10,329
Pro Start	2,144	7,327	9,421	0	50
PTSO/PTO/Parent Assoc.	37,246	55,258	46,568	0	45,936
Publications	6,756	29,026	30,602	(100)	5,080
Quarterback Club	3,201	5,940	5,474	0	3,667
Quiz Bowl	1,655	185	461	0	1,379
Right Start	832	0	356	0	476
Robotics	800	2,140	893	0	2,047
SADD	1,988	12,402	10,201	(320)	3,869
School Climate	0	2	0	0	2
Science	1,542	4,148	3,831	0	1,859
Science Club	2,019	1,681	3,034	0	666
Soccer	603	1,790	1,930	0	463
Soccer-Boys	3,166	1,556	3,734	0	988
Soccer-Girls	3,996	5,971	8,763	0	1,204
Softball	3,453	43,895	44,634	(230)	2,484
Spanish Club	214	1,225	995	0	444
St. Jude's	2,748	982	0	0	3,730

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, 2013
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Student Assistance/Supply	\$ 7,038	\$ 12,147	\$ 13,888	\$ 0	\$ 5,297
Student Council/SGO	4,855	15,848	16,446	(875)	3,382
Student Leadership	132	135	72	0	195
Student Trips	4,977	13,790	13,953	(329)	4,485
Swimming	76	4,489	4,506	0	59
SWPBS	3,771	2,352	5,769	1,557	1,911
Teacher/Classroom Supplies	3,198	18,368	22,017	3,994	3,543
Teachers' Concessions	2,614	2,896	2,745	0	2,765
Teachers' Courtesy Fund	1,153	6,779	6,703	0	1,229
Technology	10,358	1,476	11,305	0	529
Tennis	1,866	1,001	1,965	0	902
Textbooks	3,239	0	1,282	0	1,957
Track	7,511	32,560	29,970	(25)	10,076
Yearbook	15,527	23,218	28,231	4,552	15,066
YACA	227	0	53	0	174
Miscellaneous	<u>1,280</u>	<u>1,242</u>	<u>90</u>	<u>0</u>	<u>2,432</u>
Total	<u>\$444,232</u>	<u>\$1,441,823</u>	<u>\$1,447,835</u>	<u>\$ 3,444</u>	<u>\$441,664</u>

Continued next page.

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 Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$56,395	\$214,950	\$271,345	\$234,733
Savings-C/D	<u> 0</u>	<u> 0</u>	<u> 0</u>	<u> 0</u>
Total Assets	<u>\$56,395</u>	<u>\$214,950</u>	<u>\$271,345</u>	<u>\$234,733</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	56,395	0	56,395	38,084
Net Assets, Restricted	<u> 0</u>	<u>214,950</u>	<u>214,950</u>	<u>196,649</u>
Total Liabilities & Net Assets	<u>\$56,395</u>	<u>\$214,950</u>	<u>\$271,345</u>	<u>\$234,733</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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 1,569	\$ 0	\$ 1,569	\$ 222
Educational Materials	0	0	0	7,794
Telephone	0	0	0	25
Vehicle Expense	60	0	60	0
Concession Sales	12,108	0	12,108	13,826
Spirit Shirt Sales	0	0	0	1,020
Field Trips	0	0	0	149
Student I.D.	9,605	0	9,605	8,435
Parking Permits	4,410	0	4,410	4,455
Interest Income	697	0	697	930
School Board Reimb.	0	0	0	1,687
Grants & Sponsorships	0	0	0	34
Academic	0	848	848	3,877
Athletics-Gym Fee	0	2,865	2,865	3,263
Athletics	0	18,921	18,921	0
4-H Club	0	569	569	580
African American	0	7,138	7,138	719
Art	0	6,320	6,320	6,880
Athletic Boosters	0	38,305	38,305	49,074
BETA Club	0	2,593	2,593	1,412
Band	0	0	0	3,354
Band Boosters	0	47,928	47,928	27,318
Baseball	0	33,064	33,064	32,354
Basketball	0	17,727	17,727	35,441
Basketball Team-Boys	0	23,145	23,145	32,110
Basketball Team-Girls	0	43,719	43,719	34,282
Bible Club	0	0	0	60
Biology	0	2,490	2,490	3,876
Biology (AP)	0	512	512	0
Cheerleaders	0	46,740	46,740	30,938
Chiefettes	0	20,766	20,766	24,858
Choir	0	980	980	898

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Class of 2012	\$ 0	\$ 0	\$ 0	\$ 9,195
Class of 2013	0	7,434	7,434	10,545
Class of 2014	0	9,726	9,726	2,087
Class of 2015	0	2,574	2,574	5,372
Class of 2016	0	4,300	4,300	0
Close-up	0	0	0	1,061
Computer	0	40	40	349
Cross Country	0	5,703	5,703	1,244
Debate Club	0	40	40	0
Desktop Publishing	0	7,005	7,005	12,768
Drama	0	599	599	640
Engineering	0	1,050	1,050	0
FBLA	0	10,781	10,781	7,621
FCA	0	7,361	7,361	645
FFA	0	36,447	36,447	32,652
FHA	0	1,604	1,604	1,877
Fishing Club	0	6,104	6,104	0
Football-Jr. High	0	27,015	27,015	7,474
Football	0	82,865	82,865	87,936
Football Trainers	0	0	0	1,084
Forensic Science	0	2,077	2,077	1,385
Functional Workshop	0	13,863	13,863	10,739
Golf	0	1,016	1,016	1,151
Graduation	0	4,965	4,965	4,950
Guidance Office	0	540	540	1,724
JROTC	0	34,877	34,877	31,901
Key Club	0	3,735	3,735	2,909
Library	0	405	405	546
Maroon Line/Dance Lines	0	15,450	15,450	26,102
National Honor Society	0	1,895	1,895	1,535
Orchestra	0	94,174	94,174	13,148

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
PBIS	\$ 0	\$ 13,175	\$ 13,175	\$ 12,789
Physics	0	346	346	0
Powerlifting	0	14,322	14,322	17,531
Pro Start	0	7,327	7,327	4,406
Publications	0	29,026	29,026	35,940
Quarterback Club	0	5,940	5,940	2,125
Quiz Bowl	0	110	110	1,886
Right Start	0	0	0	5,597
Rodeo Club	0	0	0	800
SADD	0	12,402	12,402	9,221
Science	0	4,148	4,148	5,295
Science Club	0	0	0	60
Soccer	0	1,790	1,790	1,654
Soccer-Boys	0	1,556	1,556	3,561
Soccer-Girls	0	5,971	5,971	6,980
Softball	0	32,897	32,897	40,852
St. Jude's	0	982	982	3,139
Student Council/SGO	0	4,308	4,308	3,478
Student Leadership	0	135	135	3,124
Swimming	0	4,489	4,489	3,674
Technology	0	1,476	1,476	0
Tennis	0	1,001	1,001	2,257
Track	0	16,553	16,553	20,142
Textbooks	2,638	0	2,638	5,254
YACA	0	0	0	0
Donations/Miscellaneous	<u>20,530</u>	<u>0</u>	<u>20,530</u>	<u>37,113</u>
Total Additions	<u>\$51,617</u>	<u>\$856,229</u>	<u>\$907,846</u>	<u>\$835,389</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 1,568	\$ 0	\$ 1,568	\$ 7,908
Educ. Supplies/Materials	0	0	0	8,511
Telephone	0	0	0	4,962
Concession Purchases	4,392	0	4,392	3,639
Spirit Shirt Costs	0	0	0	527
Parking Stickers	285	0	285	1,105
Student I.D.	3,207	0	3,207	1,834
Field Trips	0	0	0	0
Repairs & Maintenance	0	0	0	2,301
Vehicle Expenses	37	0	37	11,410
Academic	0	2,345	2,345	3,193
African American	0	7,980	7,980	1,076
Athletics-Gym Fee	0	1,329	1,329	3,323
Athletics	0	18,921	18,921	0
4-H Club	0	246	246	576
Art	0	6,663	6,663	7,355
Athletic Boosters	0	36,155	36,155	48,997
BETA Club	0	2,068	2,068	906
Band	0	0	0	6,567
Band Boosters	0	51,176	51,176	23,556
Baseball	0	31,509	31,509	31,986
Basketball	0	17,652	17,652	35,326
Basketball Team-Boys	0	24,396	24,396	30,421
Basketball Team-Girls	0	42,653	42,653	35,527
Bible Club	0	147	147	60
Biology	0	2,299	2,299	4,124
Biology (AP)	0	92	92	0
Cheerleaders	0	13,835	13,835	44,218
Chieftes	0	19,053	19,053	18,565
Choir	0	919	919	904
Class of 2011	0	0	0	3,281
Class of 2012	0	0	0	12,729

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
Class of 2013	\$ 0	\$ 6,686	\$ 6,686	\$ 13,261
Class of 2014	0	12,369	12,369	2,349
Class of 2015	0	2,585	2,585	2,339
Class of 2016	0	1,830	1,830	0
Close-up	0	0	0	574
Computer	0	142	142	25
Cross Country	0	3,472	3,472	2,060
Desktop Publishing	0	8,944	8,944	10,088
Drama	0	804	804	701
Engineering	0	271	271	0
FBLA	0	10,139	10,139	7,779
FCA	0	5,892	5,892	852
FFA	0	38,954	38,954	28,913
FHA	0	1,303	1,303	1,539
Fishing Club	0	5,285	5,285	0
Football-Jr. High	0	31,005	31,005	3,363
Football	0	94,709	94,709	87,934
Football Trainers	0	0	0	940
Forensic Science	0	1,828	1,828	1,602
French Club	0	0	0	340
Functional Workshop	0	18,071	18,071	9,090
Golf	0	486	486	1,053
Governor's Program	0	0	0	210
Graduation	0	4,811	4,811	7,967
Guidance Office	0	618	618	0
International Club	0	0	0	1,258
JROTC	0	35,065	35,065	38,006
Key Club	0	3,544	3,544	2,444
Library	0	463	463	410
Maroon Line/Dance Lines	0	19,567	19,567	34,592
National Honor Society	0	218	218	1,505

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Orchestra	\$ 0	\$ 84,566	\$ 84,566	\$ 8,203
PBIS	0	13,358	13,358	10,614
Physics	0	113	113	0
Powerlifting	0	13,765	13,765	18,795
Pro Start	0	9,421	9,421	2,266
Publications	0	30,602	30,602	31,017
Quarterback Club	0	5,474	5,474	207
Quiz Bowl	0	386	386	1,129
Right Start	0	186	186	4,938
Robotics	0	163	163	0
SADD	0	10,201	10,201	9,109
Science	0	3,831	3,831	5,452
Science Club	0	1,795	1,795	431
Soccer	0	1,930	1,930	1,476
Soccer-Boys	0	3,734	3,374	2,759
Soccer-Girls	0	8,763	8,763	5,830
Softball	0	35,101	35,101	41,742
Speech	0	0	0	502
St. Jude's	0	0	0	1,000
Student Council/SGO	0	3,314	3,314	8,062
Student Leadership	0	72	72	3,495
Swimming	0	4,506	4,506	4,663
Technology	0	947	947	0
Tennis	0	1,965	1,965	1,974
Track	0	13,591	13,591	15,491
Track-Girls	0	0	0	443
Textbooks	150	0	150	261
Miscellaneous	<u>25,312</u>	<u>0</u>	<u>25,312</u>	<u>66,351</u>
Total Deductions	<u>\$34,951</u>	<u>\$836,283</u>	<u>\$871,234</u>	<u>\$862,291</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$16,666	\$ 19,946	\$ 36,612	\$ (26,902)
Other Financing Sources (Uses):				
Transfers In	2,445	800	3,245	0
Transfers Out	<u>(800)</u>	<u>(2,445)</u>	<u>(3,245)</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$18,311	\$ 18,301	\$ 36,612	\$ (26,902)
Net Assets at Beginning of Year	<u>38,084</u>	<u>196,649</u>	<u>234,733</u>	<u>261,635</u>
Net Assets at End of Year	<u>\$56,395</u>	<u>\$214,950</u>	<u>\$271,345</u>	<u>\$234,733</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Academic	\$ 1,503	\$ 848	\$ 2,345	\$ 0	\$ 6
African American	1,310	7,138	7,980	0	468
Athletics	863	2,865	1,329	0	2,399
4-H Club	374	569	246	0	697
Art	671	6,320	6,663	0	328
Athletic Boosters (Assoc.)	2,744	38,305	36,155	0	4,894
BETA Club	1,272	2,593	2,068	(50)	1,747
Band Boosters	4,483	47,928	51,176	(50)	1,185
Baseball	6,015	33,064	31,509	(100)	7,470
Basketball	767	17,727	17,652	0	842
Basketball Team-Boys	5,275	23,145	24,396	(100)	3,924
Basketball Team-Girls	2,347	43,719	42,653	(100)	3,313
Bible Club	222	0	147	0	75
Biology	191	2,490	2,299	0	382
Biology (AP)	0	512	92	0	420
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	3,131	46,740	13,835	(100)	35,936
Chiefettes	24,652	20,766	19,053	(100)	26,265
Choir	183	980	919	0	244
Class of 2013	1,246	7,434	6,686	0	1,994
Class of 2014	3,451	9,726	12,369	0	808
Class of 2015	3,033	2,574	2,585	0	3,022
Class of 2016	0	4,300	1,830	0	2,470
Close-up	1,199	0	0	0	1,199
Computer	883	40	142	0	781
Cross Country	315	5,703	3,472	0	2,546
Debate Club	0	40	0	0	40
Desktop Publishing	5,381	7,005	8,944	(125)	3,317
Drama	767	599	804	0	562
Engineering	0	1,050	271	0	779
FBLA	990	10,781	10,139	(100)	1,532
FCA	747	7,361	5,892	0	2,216
FFA	7,159	36,447	38,954	(50)	4,602

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
FHA	\$ 408	\$ 1,604	\$ 1,303	\$ 0	\$ 709
Fishing Club	0	6,104	5,285	0	819
Football-Jr. High	7,709	27,015	31,005	0	3,719
Football	12,224	82,865	94,709	0	380
Football Trainers	708	0	0	0	708
Forensic Science	294	2,077	1,828	0	543
Functional Workshop	6,594	13,863	18,071	800	3,186
Golf	176	1,016	486	0	706
Graduation	10,583	4,965	4,811	0	10,737
Guidance Office	1,724	540	618	0	1,646
JROTC	1,406	34,877	35,065	(50)	1,168
Key Club	465	3,735	3,544	0	656
Library	499	405	463	0	441
Maroon Line/Dance Lines	8,088	15,450	19,567	0	3,971
National Honor Society	442	1,895	218	0	2,119
Orchestra	16,206	94,174	84,566	0	25,814
PBIS	2,327	13,175	13,358	0	2,144
Physics	0	346	113	0	233
PTSO/PTO/Parent Assoc.	380	0	0	0	380
Powerlifting	314	14,322	13,765	(100)	771
Pro Start	2,144	7,327	9,421	0	50
Publications	6,756	29,026	30,602	(100)	5,080
Quarterback Club	3,201	5,940	5,474	0	3,667
Quiz Bowl	978	110	386	0	702
Right Start	662	0	186	0	476
Robotics	800	0	163	0	637
SADD	1,988	12,402	10,201	(320)	3,869
Science	1,761	4,148	3,831	0	2,078
Science Club	2,019	0	1,795	0	224
Soccer	603	1,790	1,930	0	463
Soccer-Boys	3,166	1,556	3,734	0	988
Soccer-Girls	3,996	5,971	8,763	0	1,204

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013
(Continued)**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Softball	\$ 2,801	\$ 32,897	\$ 35,101	\$ (100)	\$ 497
St. Jude's	2,748	982	0	0	3,730
Student Council/SGO	2,450	4,308	3,314	(875)	2,569
Student Leadership	132	135	72	0	195
Swimming	76	4,489	4,506	0	59
Tennis	1,866	1,001	1,965	0	902
Technology	0	1,476	947	0	529
Track	6,438	16,553	13,591	(25)	9,375
Teachers' Courtesy Fund	<u>157</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>157</u>
Total	<u>\$196,649</u>	<u>\$837,308</u>	<u>\$817,362</u>	<u>\$(1,645)</u>	<u>\$214,950</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>15,885</u>	\$ <u>38,896</u>	\$ <u>54,781</u>	\$ <u>46,531</u>
Total Assets	\$ <u>15,885</u>	\$ <u>38,896</u>	\$ <u>54,781</u>	\$ <u>46,531</u>
LIABILITIES:				
Accounts Payable	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
NET ASSETS:				
Net Assets, Unrestricted	\$15,885	\$ 0	\$15,885	\$ 8,186
Net Assets, Restricted	<u>0</u>	<u>38,896</u>	<u>38,896</u>	<u>38,345</u>
Total Liabilities & Net Assets	\$ <u>15,885</u>	\$ <u>38,896</u>	\$ <u>54,781</u>	\$ <u>46,531</u>

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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$44,316	\$ 0	\$ 44,316	\$ 44,379
Locker Fees	96	0	96	132
Parking Permits	265	0	265	250
Textbooks	299	0	299	0
Interest Income	153	0	153	0
Athletics	2,045	0	2,045	7,314
4-H Club	0	0	0	135
BETA Club	0	2,427	2,427	6,642
Baseball	0	11,429	11,429	15,004
Baseball Boosters	0	800	800	1,200
Basketball Team-Boys	0	19,241	19,241	9,708
Basketball Team-Girls	0	10,272	10,272	15,222
Cheerleaders	0	4,987	4,987	3,991
Class of 2012	0	0	0	2,000
Class of 2013	0	1,408	1,408	1,485
Class of 2014	0	4,073	4,073	0
Drama	0	0	0	585
FCA	0	544	544	518
FFA	0	27,260	27,260	23,597
Football	0	21,178	21,178	18,319
JROTC	0	27,947	27,947	28,014
Library	0	705	705	137
PBIS	0	0	0	1,315
Right Start	0	0	0	244
Softball	0	9,162	9,162	5,207
Spanish Club	0	855	855	2,362
Student Council/SGO	0	0	0	2,089
Teachers' Concessions	0	718	718	1,046
Track	0	6,661	6,661	3,156
Yearbook	0	3,670	3,670	3,955
Donations/Miscellaneous	<u>20,270</u>	<u>0</u>	<u>20,270</u>	<u>32,939</u>
Total Additions	<u>\$67,444</u>	<u>\$153,337</u>	<u>\$220,781</u>	<u>\$230,945</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Concession Purchases	\$39,375	\$ 0	\$ 39,375	\$ 38,805
Parking Stickers	203	0	203	282
AR Club	0	35	35	305
Athletics	1,562	0	1,562	6,915
BETA Club	0	2,699	2,699	5,505
Baseball	0	12,918	12,918	12,869
Baseball Boosters	0	800	800	1,933
Basketball Team-Boys	0	16,324	16,324	10,769
Basketball Team-Girls	0	12,951	12,951	14,439
Cheerleaders	0	5,081	5,081	5,348
Class of 2012	0	446	446	1,332
Class of 2013	0	1,096	1,096	1,071
Class of 2014	0	3,819	3,819	0
Drama	0	0	0	420
FCA	0	495	495	1,054
FFA	0	27,359	27,359	24,481
Football Club	0	15,336	15,336	17,842
JROTC-School Board	0	26,916	26,916	25,386
Library	0	100	100	60
Dance Line	0	0	0	116
PBIS	0	122	122	1,333
Right Start	0	170	170	150
Softball	0	7,827	7,827	4,685
Spanish Club	0	781	781	2,786
Student Council/SGO	0	417	417	1,193
Teachers' Concessions	0	475	475	1,558
Track	0	6,661	6,661	3,156
Yearbook	0	8,869	8,869	1,500
Miscellaneous	<u>19,694</u>	<u>0</u>	<u>19,694</u>	<u>24,686</u>
Total Deductions	<u>\$60,834</u>	<u>\$151,697</u>	<u>\$212,531</u>	<u>\$209,979</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 6,610	\$ 1,640	\$ 8,250	\$ 20,966
Other Financing Sources (Uses):				
Transfers In	2,261	1,172	3,433	1,286
Transfers Out	<u>(1,172)</u>	<u>(2,261)</u>	<u>(3,433)</u>	<u>(1,286)</u>
Increase (Decrease) in Net Assets	\$ 7,699	\$ 551	\$ 8,250	\$ 20,966
Net Assets at Beginning of Year	<u>8,186</u>	<u>38,345</u>	<u>46,531</u>	<u>25,565</u>
Net Assets at End of Year	<u>\$15,885</u>	<u>\$ 38,896</u>	<u>\$ 54,781</u>	<u>\$ 46,531</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
AR Club	\$ 280	\$ 0	\$ 35	\$ 0	\$ 245
Athletics	339	0	0	0	339
4-H Club	(102)	0	0	0	(102)
9 th Grade	39	0	0	0	39
Athletic Boosters	(48)	0	0	0	(48)
BETA Club	4,480	2,427	2,699	0	4,208
Band	246	0	0	0	246
Baseball	1,955	11,429	12,918	0	466
Baseball Boosters	1,183	800	800	0	1,183
Basketball Team-Boys	483	19,241	16,324	(780)	2,620
Basketball Team-Girls	3,219	10,272	12,951	(115)	425
Cheerleaders	636	4,987	5,081	0	542
Class of 2012	1,551	0	446	0	1,105
Class of 2013	414	1,408	1,096	0	726
Class of 2014	1,184	4,073	3,819	0	1,438
Drama	696	0	0	0	696
FCA	103	544	495	0	152
FCCLA	(1,191)	0	0	0	(1,191)
FFA	417	27,260	27,359	0	318
Football Club	340	21,178	15,336	817	6,999
JROTC	14,056	27,947	26,916	(1,011)	14,076
Library	397	705	100	0	1,002
Dance Line	118	0	0	0	118
PBIS	147	0	122	0	25
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Right Start	170	0	170	0	0
Science	(219)	0	0	0	(219)
Softball	652	9,162	7,827	0	1,987
Spanish Club	214	855	781	0	288
Student Council/SGO	775	0	417	0	358
Teachers' Courtesy Fund	34	718	475	0	277
Track	0	6,661	6,661	0	0
Yearbook	<u>5,730</u>	<u>3,670</u>	<u>8,869</u>	<u>0</u>	<u>531</u>
Total	<u>\$38,345</u>	<u>\$153,337</u>	<u>\$151,697</u>	<u>\$(1,089)</u>	<u>\$38,896</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$16,062</u>	<u>\$32,417</u>	<u>\$48,479</u>	<u>\$56,137</u>
Total Assets	<u>\$16,062</u>	<u>\$32,417</u>	<u>\$48,479</u>	<u>\$56,137</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	16,062	0	16,062	25,246
Net Assets, Restricted	<u>0</u>	<u>32,417</u>	<u>32,417</u>	<u>30,891</u>
Total Liabilities & Net Assets	<u>\$16,062</u>	<u>\$32,417</u>	<u>\$48,479</u>	<u>\$56,137</u>

The accompanying notes are an integral part of this statement.

**NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$10,278	\$ 0	\$ 10,278	\$ 13,138
Educ. Supplies/Materials	6,500	0	6,500	0
Fundraisers	23,583	0	23,583	23,772
Repairs & Maintenance	2,500	0	2,500	0
Telephone	1,450	0	1,450	0
Field Trips	0	15,218	15,218	12,080
Interest Income	129	0	129	172
Art	0	1,758	1,758	865
Athletics	0	5,414	5,414	4,836
4-H Club	0	450	450	202
Cheerleaders	0	10,523	10,523	11,341
DARE	0	1,229	1,229	1,128
FCA	0	1,443	1,443	1,840
K Kids	0	0	0	202
Library	0	8,033	8,033	8,191
Math Club	0	300	300	779
Orchestra	0	1,625	1,625	2,390
PBIS	0	0	0	228
PTSO/PTO/Parent Assoc.	0	850	850	10,217
Quiz Bowl	0	0	0	616
Robotics	0	2,140	2,140	0
Teachers' Concessions	0	1,480	1,480	1,231
Teachers' Courtesy Fund	0	330	330	200
Teacher/Classroom Supplies	0	0	0	1,962
Yearbook	0	2,975	2,975	2,540
Donations/Miscellaneous	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>6,982</u>
Total Additions	<u>\$45,440</u>	<u>\$53,768</u>	<u>\$ 99,208</u>	<u>\$104,912</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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 6,296	\$ 0	\$ 6,296	\$11,421
Telephone	1,471	0	1,471	1,707
Concession Purchases	10,779	0	10,779	7,587
Fundraiser Costs	32,850	0	32,850	26,460
Field Trips	0	14,185	14,185	9,228
Repairs & Maintenance	2,188	0	2,188	2,118
Athletics	0	4,111	4,111	3,517
4-H Club	0	380	380	408
Art	0	1,086	1,086	946
Cheerleaders	0	10,438	10,438	11,469
DARE	0	1,229	1,229	1,482
FCA	0	1,149	1,149	2,004
Library	0	8,789	8,789	7,691
Math Club	0	120	120	750
Orchestra	0	825	825	1,830
PBIS	0	0	0	518
PTSO/PTO/Parent Assoc.	0	2,710	2,710	8,427
Quiz Bowl	0	0	0	616
Robotics	0	730	730	0
Teachers' Concessions	0	1,566	1,566	1,189
Teachers' Courtesy Fund	0	604	604	356
Teacher/Classroom Supplies	0	2,089	2,089	1,962
Yearbook	0	2,666	2,666	0
Donations/Miscellaneous	<u>605</u>	<u>0</u>	<u>605</u>	<u>1,221</u>
Total Deductions	<u>\$54,189</u>	<u>\$52,677</u>	<u>\$106,866</u>	<u>\$102,907</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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (8,749)	\$ 1,091	\$ (7,658)	\$ 2,005
Other Financing Sources (Uses):				
Transfers In	2,803	3,238	6,041	0
Transfers Out	<u>(3,238)</u>	<u>(2,803)</u>	<u>(6,041)</u>	<u>0</u>
Increase (Decrease) In Net Assets	\$ (9,184)	\$ 1,526	\$ (7,658)	\$ 2,005
Net Assets at Beginning of Year	<u>25,246</u>	<u>30,891</u>	<u>56,137</u>	<u>54,132</u>
Net Assets at End of Year	<u>\$16,062</u>	<u>\$32,417</u>	<u>\$48,479</u>	<u>\$56,137</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, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Field Trips	\$ 5,178	\$15,218	\$14,185	\$(2,803)	\$ 3,408
Athletics	1,504	5,414	4,111	0	2,807
4-H Club	385	450	380	0	455
Art	186	1,758	1,086	0	858
Cheerleaders	(52)	10,523	10,438	0	33
Dance	962	0	0	0	962
DARE	0	1,229	1,229	0	0
FCA	25	1,443	1,149	0	319
Garden Club	1,055	0	0	0	1,055
K Kids	202	0	0	0	202
Library	2,197	8,033	8,789	0	1,441
LAP	314	0	0	0	314
Math Club	407	300	120	0	587
Orchestra	560	1,625	825	0	1,360
PTSO/PTO/Parent Assoc.	8,077	850	2,710	0	6,217
Playground Equipment	5,674	0	0	0	5,674
Quiz Bowl	137	0	0	0	137
Robotics	0	2,140	730	0	1,410
SWPBS	0	0	0	100	100
Teachers' Concessions	2,162	1,480	1,566	0	2,076
Teachers' Courtesy Fund	329	330	604	0	55
Teacher/Classroom Supplies	0	0	2,089	2,100	11
Yearbook	<u>1,589</u>	<u>2,975</u>	<u>2,666</u>	<u>1,038</u>	<u>2,936</u>
Total	<u>\$30,891</u>	<u>\$53,768</u>	<u>\$52,677</u>	<u>\$ 435</u>	<u>\$32,417</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$24,259</u>	<u>\$11,025</u>	<u>\$35,284</u>	<u>\$38,674</u>
Total Assets	<u>\$24,259</u>	<u>\$11,025</u>	<u>\$35,284</u>	<u>\$38,674</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	24,259	0	24,259	28,080
Net Assets, Restricted	<u>0</u>	<u>11,025</u>	<u>11,025</u>	<u>10,594</u>
Total Liabilities & Net Assets	<u>\$24,259</u>	<u>\$11,025</u>	<u>\$35,284</u>	<u>\$38,674</u>

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHES ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHES, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 36	\$ 0	\$ 36	\$ 2,626
Educational Materials	124	0	124	0
Concession Sales	13,888	0	13,888	17,815
Field Trips	9,550	13,752	23,302	8,205
Interest Income	85	0	85	126
Athletics-Boys	0	1,972	1,972	6,059
Athletics-Girls	0	23,241	23,241	18,853
4-H Club	0	249	249	156
Cheerleaders	0	2,348	2,348	2,043
FCA	0	0	0	391
Library	0	2,032	2,032	1,811
Music	0	0	0	297
PBIS	0	1,517	1,517	441
PTSO/PTO/Parent Assoc.	0	0	0	3,437
Quiz Bowl	0	0	0	218
Softball	0	1,836	1,836	4,506
Teachers' Concessions	0	0	0	191
Teachers' Courtesy Fund	0	732	732	330
Miscellaneous/Donations	<u>10,094</u>	<u>192</u>	<u>10,286</u>	<u>14,883</u>
Total Additions	<u>\$33,777</u>	<u>\$47,871</u>	<u>\$81,648</u>	<u>\$82,388</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHE ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 354	\$ 0	\$ 354	\$ 2,600
Educ. Supplies/Materials	49	0	49	52
Concession Purchases	13,748	0	13,748	19,615
Field Trips	7,171	15,135	22,306	8,205
Athletics-Boys	0	2,129	2,129	5,878
Athletics-Girls	0	22,266	22,266	18,660
4-H Club	0	233	233	176
Band	0	363	363	0
Cheerleaders	0	2,387	2,387	2,395
FCA	0	87	87	142
Library	0	1,976	1,976	1,942
Music	0	363	363	507
Orchestra	0	224	224	0
PBIS	0	548	548	502
PTSO/PTO/Parent Assoc.	0	0	0	5,436
Quiz Bowl	0	0	0	218
Softball	0	1,706	1,706	4,506
Student Council	0	931	931	175
Teachers' Concessions	0	9	9	310
Teachers' Courtesy Fund	0	1,560	1,560	866
Miscellaneous	<u>14,072</u>	<u>90</u>	<u>14,162</u>	<u>12,337</u>
Total Deductions	<u>\$35,394</u>	<u>\$49,644</u>	<u>\$85,038</u>	<u>\$84,522</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**EAST NATCHITOCHE ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (1,617)	\$ (1,773)	\$ (3,390)	\$ (2,134)
Other Financing Sources (Uses):				
Transfers In	175	2,379	2,554	128
Transfers Out	<u>(2,379)</u>	<u>(175)</u>	<u>(2,554)</u>	<u>(128)</u>
Increase (Decrease) in Net Assets	\$ (3,821)	\$ 431	\$ (3,390)	\$ (2,134)
Net Assets at Beginning of Year	<u>28,080</u>	<u>10,594</u>	<u>38,674</u>	<u>40,808</u>
Net Assets at End of Year	<u>\$24,259</u>	<u>\$11,025</u>	<u>\$35,284</u>	<u>\$38,674</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Athletics-Boys	\$ 181	\$ 1,972	\$ 2,129	\$ 0	\$ 24
Athletics-Girls	4,092	23,241	22,266	(45)	5,022
4-H Club	298	249	233	0	314
Band	363	0	363	0	0
Cheerleaders	39	2,348	2,387	0	0
FCA	249	0	87	0	162
Field Trips	0	13,752	15,135	2,379	996
Library	439	2,032	1,976	0	495
Music Club	6	0	0	0	6
Orchestra	224	0	224	0	0
PBIS	15	1,517	548	0	984
PTSO/PTO/Parent Assoc.	2,344	0	0	0	2,344
Softball	0	1,836	1,706	(130)	0
Student Council/SGO	931	0	931	0	0
Teachers' Concessions	9	0	9	0	0
Teachers' Courtesy Fund	1,357	732	1,560	0	529
Miscellaneous	<u>47</u>	<u>192</u>	<u>90</u>	<u>0</u>	<u>149</u>
Total	<u>\$10,594</u>	<u>\$47,871</u>	<u>\$49,644</u>	<u>\$2,204</u>	<u>\$11,025</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>11,030</u>	\$ <u>4,131</u>	\$ <u>15,161</u>	\$ <u>12,983</u>
Total Assets	\$ <u>11,030</u>	\$ <u>4,131</u>	\$ <u>15,161</u>	\$ <u>12,983</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
Net Assets:				
Net Assets, Unrestricted	11,030	0	11,030	7,458
Net Assets, Restricted	<u>0</u>	<u>4,131</u>	<u>4,131</u>	<u>5,525</u>
Total Liabilities & Net Assets	\$ <u>11,030</u>	\$ <u>4,131</u>	\$ <u>15,161</u>	\$ <u>12,983</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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Concessions	\$ 5,141	\$ 0	\$ 5,141	\$ 3,194
Field Trips	2,404	0	2,404	656
Office Receipts	1,369	0	1,369	0
Fundraisers	2,075	0	2,075	0
4-H Club	0	172	172	306
Library	0	1,017	1,017	2
PBIS	0	0	0	394
Quiz Bowl	0	75	75	0
Teachers' Concessions	0	434	434	0
Teachers' Courtesy Fund	0	828	828	300
Textbooks	45	0	45	73
Yearbook	0	0	0	1,065
Donations/Miscellaneous	<u>10,138</u>	<u>0</u>	<u>10,138</u>	<u>2,384</u>
Total Additions	<u>\$21,172</u>	<u>\$2,526</u>	<u>\$23,698</u>	<u>\$ 8,374</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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 1,259	\$ 0	\$ 1,259	\$ 83
Educ. Supplies/Materials	0	0	0	1,088
Fundraisers	902	0	902	0
Athletics	0	0	0	106
Concessions	3,023	0	3,023	3,743
Field Trips	2,104	0	2,104	430
4-H Club	0	83	83	347
Cheerleaders	0	1,767	1,767	1,630
Library	0	123	123	0
Health Center	0	82	82	411
PBIS	0	21	21	51
PTSO/PTO/Parent Assoc.	0	75	75	0
Student Assistance/Supply	0	533	533	1,020
Teachers' Concessions	0	334	334	279
Teachers' Courtesy Fund	0	902	902	440
Yearbooks	0	0	0	1,540
Miscellaneous	<u>10,312</u>	<u>0</u>	<u>10,312</u>	<u>946</u>
Total Deductions	<u>\$17,600</u>	<u>\$ 3,920</u>	<u>\$21,520</u>	<u>\$12,114</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 3,572	\$ (1,394)	\$ 2,178	\$ (3,740)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,233
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,233)</u>
Increase (Decrease) in Net Assets	\$ 3,572	\$ (1,394)	\$ 2,178	\$ (3,740)
Net Assets at Beginning of Year	<u>7,458</u>	<u>5,525</u>	<u>12,983</u>	<u>16,723</u>
Net Assets at End of Year	<u>\$11,030</u>	<u>\$ 4,131</u>	<u>\$15,161</u>	<u>\$12,983</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
4-H Club	\$ 130	\$ 172	\$ 83	\$0	\$ 219
Band	38	0	0	0	38
Cheerleaders	184	0	0	0	184
Health Center	1,443	0	123	0	1,320
Library	983	1,017	1,767	0	233
Math Club	183	0	0	0	183
PBIS	271	0	82	0	189
PTSO/PTO/Parent Assoc.	54	0	21	0	33
Quiz Bowl	0	75	75	0	0
Student Assistance/Supply	538	0	533	0	5
Student Council/SGO	252	0	0	0	252
Teachers' Concessions	77	434	334	0	100
Teachers' Courtesy Fund	2	828	902	0	5
Yearbook	<u>1,370</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,370</u>
Total	<u>\$5,525</u>	<u>\$2,526</u>	<u>\$3,920</u>	<u>\$0</u>	<u>\$4,131</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>2,236</u>	\$ <u>3,865</u>	\$ <u>6,101</u>	\$ <u>3,555</u>
Total Assets	\$ <u>2,236</u>	\$ <u>3,865</u>	\$ <u>6,101</u>	\$ <u>3,555</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	2,236	0	2,236	(9,118)
Net Assets, Restricted	<u>0</u>	<u>3,865</u>	<u>3,865</u>	<u>12,673</u>
Total Liabilities & Net Assets	\$ <u>2,236</u>	\$ <u>3,865</u>	\$ <u>6,101</u>	\$ <u>3,555</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$14,123	\$ 0	\$14,123	\$11,196
Concession Sales	14,282	0	14,282	8,243
Athletics	0	2,240	2,240	2,282
Fundraisers	22,482	0	22,482	26,389
Field Trips	0	4,130	4,130	2,386
Interest Income	24	0	24	28
4-H Club – 7 th & 8 th	0	0	0	452
Cheerleaders	0	1,833	1,833	1,279
Class – 1 st Grade	0	0	0	300
Class – 3 rd Grade	0	222	222	868
Class – 4 th Grade	0	170	170	1,554
Class – 5 th Grade	0	320	320	0
DARE	0	1,153	1,153	1,437
Gifted	0	1,161	1,161	3,621
Library	0	3,403	3,403	6,224
Lost Books	0	0	0	110
PBIS	0	0	0	530
PTO	0	0	0	255
Pre-K	0	1,914	1,914	1,526
Quiz Bowl	0	0	0	360
Teachers' Courtesy Fund	0	2,336	2,336	486
Yearbook	0	1,400	1,400	2,747
Donations/Miscellaneous	<u>2,500</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
Total Additions	<u>\$53,411</u>	<u>\$20,282</u>	<u>\$73,693</u>	<u>\$72,273</u>

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-12 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 8,897	\$ 0	\$ 8,897	\$ 44
Educ. Supplies/Materials	0	1,587	1,587	2,125
Telephone	101	0	101	0
Concession Purchases	14,165	0	14,165	6,751
Academic	0	518	518	0
Athletics	0	2,240	2,240	3,457
Fundraiser Costs	20,772	0	20,772	18,722
Field Trips	0	4,541	4,541	244
4-H Club – 4 th thru 6 th	0	236	236	422
Cheerleaders	0	2,498	2,498	1,298
Class – 1 st Grade	0	0	0	300
Class – 3 rd Grade	0	222	222	1,542
Class – 4 th Grade	0	169	169	1,400
Class – 5 th Grade	0	320	320	0
DARE	0	1,153	1,153	1,500
Gifted	0	585	585	3,952
Library	0	5,411	5,411	4,622
Lost Books	0	1,282	1,282	0
Music Club	0	765	765	226
Pre-K	0	656	656	1,642
Quiz Bowl	0	0	0	360
Teachers' Courtesy Fund	0	0	0	714
Yearbook	0	3,067	3,067	4,730
Miscellaneous	<u>1,962</u>	<u>0</u>	<u>1,962</u>	<u>15,245</u>
Total Deductions	<u>\$45,897</u>	<u>\$25,250</u>	<u>\$ 71,147</u>	<u>\$69,296</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 7,514	\$ (4,968)	\$ 2,546	\$ 2,977
Other Financing Sources (Uses):				
Transfers In	7,092	3,252	10,344	2,366
Transfers Out	<u>(3,252)</u>	<u>(7,092)</u>	<u>(10,344)</u>	<u>(2,366)</u>
Increase (Decrease) in Net Assets	\$11,354	\$ (8,808)	\$ 2,546	\$ 2,977
Net Assets at Beginning of Year	<u>(9,118)</u>	<u>12,673</u>	<u>3,555</u>	<u>578</u>
Net Assets at End of Year	<u>\$ 2,236</u>	<u>\$ 3,865</u>	<u>\$ 6,101</u>	<u>\$ 3,555</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Field Trips	\$ 990	\$ 4,130	\$ 4,541	\$ 0	\$ 579
Academic	620	0	518	0	102
Athletics	0	2,240	2,240	0	0
4-H Club – 4 th thru 6 th	458	0	236	0	222
Cheerleaders	(325)	1,833	2,498	1,009	19
Class – 1 st Grade	8	0	0	(8)	0
Class – 3 rd Grade	3,340	222	222	(3,340)	0
Class – 4 th Grade	696	170	169	(696)	1
Class – 5 th Grade	1,457	320	320	(1,457)	0
DARE	589	1,153	1,153	(589)	0
Gifted	(297)	1,161	585	0	279
Library	1,797	3,403	5,411	243	32
Lost Books	1,282	0	1,282	0	0
Music Club	1,581	0	765	0	816
PBIS	554	0	0	0	554
PTO	255	0	0	0	255
Pre-K	1,002	1,914	656	(1,002)	1,258
Quiz Bowl	7	0	0	0	7
Teachers' Courtesy Fund	(3,778)	2,336	0	0	(1,442)
Teacher Classroom Supplies	0	0	1,587	2,000	413
Yearbook	<u>2,437</u>	<u>1,400</u>	<u>3,067</u>	<u>0</u>	<u>770</u>
Total	<u>\$12,673</u>	<u>\$20,282</u>	<u>\$25,250</u>	<u>\$(3,840)</u>	<u>\$ 3,865</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>4,312</u>	\$ <u>5,464</u>	\$ <u>9,776</u>	\$ <u>14,992</u>
Total Assets	\$ <u>4,312</u>	\$ <u>5,464</u>	\$ <u>9,776</u>	\$ <u>14,992</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	4,312	0	4,312	9,585
Net Assets, Restricted	<u>0</u>	<u>5,464</u>	<u>5,464</u>	<u>5,407</u>
Total Liabilities & Net Assets	\$ <u>4,312</u>	\$ <u>5,464</u>	\$ <u>9,776</u>	\$ <u>14,992</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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 5,705
Concession Sales	9,440	0	9,440	11,254
Spirit Shirt Sales	7,973	0	7,973	6,072
Fundraisers	9,508	0	9,508	0
Field Trips	0	1,815	1,815	320
Athletics	5,959	0	5,959	6,265
4-H Club	0	444	444	885
Library	0	1,234	1,234	175
PBIS	0	258	258	0
Teachers' Courtesy Fund	0	110	110	979
Teacher Class Fees	0	285	285	0
Yearbook	0	6,734	6,734	5,979
Donations/Miscellaneous	<u>19,594</u>	<u>0</u>	<u>19,594</u>	<u>12,805</u>
Total Additions	<u>\$52,474</u>	<u>\$10,880</u>	<u>\$63,354</u>	<u>\$50,439</u>

The accompanying notes are an integral part of this statement.

Continued next page.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 39	\$ 0	\$ 39	\$ 5,626
Concession Purchases	9,738	0	9,738	8,125
Spirit Shirt Costs	10,028	0	10,028	4,016
Fundraiser Costs	9,507	0	9,507	0
Field Trips	0	1,974	1,974	302
Athletics	6,049	0	6,049	6,175
4-H Club	0	804	804	627
Cheerleaders	0	1,121	1,121	0
Library	0	1,234	1,234	107
PBIS	0	874	874	0
Teacher Class Fees	0	264	264	0
Teachers' Courtesy Fund	0	111	111	821
Yearbook	0	4,532	4,532	5,396
Miscellaneous	<u>22,295</u>	<u>0</u>	<u>22,295</u>	<u>29,403</u>
Total Deductions	<u>\$57,656</u>	<u>\$10,914</u>	<u>\$68,570</u>	<u>\$ 60,598</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (5,182)	\$ (34)	\$ (5,216)	\$(10,159)
Other Financing Sources (Uses):				
Transfers In	2,000	2,091	4,091	0
Transfers Out	<u>(2,091)</u>	<u>(2,000)</u>	<u>(4,091)</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ (5,273)	\$ 57	\$ (5,216)	\$(10,159)
Net Assets at Beginning of Year	<u>9,585</u>	<u>5,407</u>	<u>14,992</u>	<u>25,151</u>
Net Assets at End of Year	<u>\$ 4,312</u>	<u>\$ 5,464</u>	<u>\$ 9,776</u>	<u>\$ 14,992</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
4-H Club	\$1,709	\$ 444	\$ 804	\$ 0	\$1,349
BETA Club	187	0	0	0	187
Cheerleaders	0	0	1,121	1,150	29
FCA	80	0	0	0	80
Field Trips	18	1,815	1,974	141	0
Library	68	1,234	1,234	0	68
Peer Helpers/Facilitators	46	0	0	0	46
PBIS	0	258	874	800	184
Teachers' Courtesy Fund	199	110	111	0	198
Teacher Class Fees	0	285	264	0	21
Textbooks	355	0	0	0	355
Yearbook	583	6,734	4,532	0	2,785
Miscellaneous	<u>2,162</u>	<u>0</u>	<u>0</u>	<u>(2,000)</u>	<u>162</u>
Total	<u>\$5,407</u>	<u>\$10,880</u>	<u>\$10,914</u>	<u>\$ 91</u>	<u>\$5,464</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>20,903</u>	\$ <u>13,010</u>	\$ <u>33,913</u>	\$ <u>30,996</u>
Total Assets	\$ <u>20,903</u>	\$ <u>13,010</u>	\$ <u>33,913</u>	\$ <u>30,996</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	20,903	0	20,903	23,049
Net Assets, Restricted	<u>0</u>	<u>13,010</u>	<u>13,010</u>	<u>7,947</u>
Total Liabilities & Net Assets	\$ <u>20,903</u>	\$ <u>13,010</u>	\$ <u>33,913</u>	\$ <u>30,996</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 Assets
For the Year Ended June 30, 2013**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Concessions Sales	\$41,292	\$ 0	\$ 41,292	\$ 31,474
Field Trips	0	0	0	525
Homecoming	2,203	0	2,203	0
Athletics	0	0	0	85
Athletics-Boys	0	0	0	6,150
Athletics-Girls	0	540	540	3,623
4-H Club	0	715	715	0
7 th & 8 th Grade	0	0	0	55
Basketball Team-Boys	0	0	0	3,582
Basketball Team-Girls	0	19	19	1,737
Cheerleaders	0	3,512	3,512	857
FCA	0	6,081	6,081	695
Library	0	5,277	5,277	6,560
PBIS-Elementary	0	0	0	194
Pep Squad	0	9,230	9,230	7,754
Playground Equipment	0	6,329	6,329	0
PTSO/PTO/Parent Assoc.	0	13,850	13,850	8,826
Student Council/SGO	0	10	10	1,260
Teacher/Classroom Supplies	0	17,520	17,520	17,303
Yearbook	1,940	0	1,940	0
Donations/Miscellaneous	<u>17,028</u>	<u>0</u>	<u>17,028</u>	<u>33,743</u>
Total Additions	<u>\$62,463</u>	<u>\$63,083</u>	<u>\$125,546</u>	<u>\$124,423</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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Concession Purchases	\$40,334	\$ 0	\$ 40,334	\$ 35,664
Yearbook	164	0	164	0
Homecoming	2,203	0	2,203	0
4-H Club	0	561	561	633
Athletics-Boys	0	0	0	10,473
Athletics-Girls	0	540	540	3,565
Basketball Team-Boys	0	0	0	50
Basketball Team-Girls	0	0	0	3,018
Cheerleaders	0	2,697	2,697	2,573
DARE	0	0	0	252
Drama	0	0	0	112
FCA	0	6,044	6,044	1,256
Library	0	6,133	6,133	5,429
Math Club	0	0	0	300
PBIS-Elementary	0	0	0	124
Pep Squad	0	11,483	11,483	4,560
PTSO/PTO/Parent Assoc.	0	13,675	13,675	9,818
Quiz Bowl	0	0	0	46
Science	0	0	0	86
Student Council/SGO	0	0	0	1,486
Teacher/Classroom Supplies	0	17,356	17,356	16,403
Miscellaneous	<u>21,439</u>	<u>0</u>	<u>21,439</u>	<u>24,869</u>
Total Deductions	<u>\$64,140</u>	<u>\$58,489</u>	<u>\$122,629</u>	<u>\$120,717</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (1,677)	\$ 4,594	\$ 2,917	\$ 3,706
Other Financing Sources (Uses):				
Transfers In	367	836	1,203	178
Transfers Out	<u>(836)</u>	<u>(367)</u>	<u>(1,203)</u>	<u>(178)</u>
Increase (Decrease) in Net Assets	\$ (2,146)	\$ 5,063	\$ 2,917	\$ 3,706
Net Assets at Beginning of Year	<u>23,049</u>	<u>7,947</u>	<u>30,996</u>	<u>27,290</u>
Net Assets at End of Year	<u>\$20,903</u>	<u>\$13,010</u>	<u>\$ 33,913</u>	<u>\$ 30,996</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
4-H Club	\$ 0	\$ 715	\$ 561	\$ 0	\$ 154
Athletics-Girls	58	540	540	0	58
Basketball Team-Girls	0	19	0	0	19
Cheerleaders	115	3,512	2,697	375	1,305
FCA	0	6,081	6,044	0	37
Library	2,276	5,277	6,133	0	1,420
Playground Equipment	0	6,329	0	0	6,329
PBIS	6	0	0	0	6
Pep Squad	2,935	9,230	11,483	200	882
PTSO/PTO/Parent Assoc.	1,437	13,850	13,675	0	1,612
Quiz Bowl	24	0	0	0	24
Student Council/SGO	18	10	0	0	28
Teacher/Classroom Supplies	<u>1,078</u>	<u>17,520</u>	<u>17,356</u>	<u>(106)</u>	<u>1,136</u>
Total	<u>\$7,947</u>	<u>\$63,083</u>	<u>\$58,489</u>	<u>\$ 469</u>	<u>\$13,010</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>24,480</u>	\$ <u>27,656</u>	\$ <u>52,136</u>	\$ <u>70,235</u>
Total Assets	\$ <u>24,480</u>	\$ <u>27,656</u>	\$ <u>52,136</u>	\$ <u>70,235</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	24,480	0	24,480	29,052
Net Assets, Restricted	<u>0</u>	<u>27,656</u>	<u>27,656</u>	<u>41,183</u>
Total Liabilities & Net Assets	\$ <u>24,480</u>	\$ <u>27,656</u>	\$ <u>52,136</u>	\$ <u>70,235</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 5,381	\$ 0	\$ 5,381	\$ 1,205
Concession Sales	21,900	0	21,900	22,242
Field Trips	5,008	0	5,008	5,493
4-H Club	0	2,381	2,381	2,250
Athletics	0	22,623	22,623	29,753
Basketball	0	7,406	7,406	8,687
Cheerleaders	0	5,695	5,695	5,130
Drama	0	25	25	0
FCA	0	3,356	3,356	2,057
Library	0	10,132	10,132	12,213
PTSO/PTO/Parent Assn.	0	15,976	15,976	15,043
School Board Reimb.	2,225	0	2,225	0
Science Club	0	1,681	1,681	0
Teachers' Courtesy Fund	0	160	160	300
Teacher/Classroom Supplies	0	563	563	2,200
Textbooks	0	0	0	25
Yearbook	<u>455</u>	<u>3,635</u>	<u>4,090</u>	<u>6,040</u>
Total Additions	<u>\$34,969</u>	<u>\$73,633</u>	<u>\$108,602</u>	<u>\$112,638</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 164	\$ 0	\$ 164	\$ 0
Concession Purchases	23,246	0	23,246	24,550
Educ. Supplies/Materials	365	0	365	165
Field Trips	5,193	0	5,193	4,286
Repairs & Maintenance	2,007	0	2,007	0
Telephone	127	0	127	1,072
4-H Club	0	3,234	3,234	1,480
Athletics	0	26,361	26,361	27,822
Basketball	0	12,056	12,056	3,326
Cheerleaders	0	5,133	5,133	5,093
Drama	0	1,016	1,016	0
FCA	0	3,009	3,009	2,217
Library	0	9,678	9,678	11,770
Peer Helpers	0	303	303	0
Playground Equipment	0	2,000	2,000	0
PTSO/PTO/Parent Assn.	0	17,259	17,259	9,293
School Board Reimb.	2,007	0	2,007	0
School Pictures	3,685	0	3,685	0
Science Club	0	1,239	1,239	200
Student Council	0	109	109	0
Teacher/Classroom Supplies	0	721	721	230
Teachers' Courtesy Fund	0	829	829	621
Yearbook	0	3,916	3,916	3,849
Miscellaneous	<u>3,044</u>	<u>0</u>	<u>3,044</u>	<u>7,355</u>
Total Deductions	<u>\$39,838</u>	<u>\$ 86,863</u>	<u>\$126,701</u>	<u>\$103,329</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (4,869)	\$(13,230)	\$ (18,099)	\$ 9,309
Other Financing Sources (Uses):				
Transfers In	297	0	297	0
Transfers Out	<u>0</u>	<u>(297)</u>	<u>(297)</u>	<u>0</u>
Increase (Decrease) In Net Assets	\$ (4,572)	\$(13,527)	\$ (18,099)	\$ 9,309
Net assets at Beginning of Year	<u>29,052</u>	<u>41,183</u>	<u>70,235</u>	<u>60,926</u>
Net assets at End of Year	<u>\$24,480</u>	<u>\$27,656</u>	<u>\$ 52,136</u>	<u>\$ 70,235</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, 2013**

	<u>Balance</u> <u>6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u> <u>In/(Out)</u>	<u>Balance</u> <u>6-30-13</u>
Athletics	\$11,752	\$22,623	\$26,361	\$ 0	\$ 8,014
4-H Club	4,502	2,381	3,234	0	3,649
Basketball	5,361	7,406	12,056	0	711
Cheerleaders	753	5,695	5,133	0	1,315
Drama	991	25	1,016	0	0
FCA	525	3,356	3,009	0	872
Library	1,413	10,132	9,678	(297)	1,570
Peer Helpers/Facilitators	303	0	303	0	0
PTSO/PTO/Parent Assn.	6,250	15,976	17,259	0	4,967
Playground Equipment	2,000	0	2,000	0	0
Science Club	0	1,681	1,239	0	442
Student Council/SGO	109	0	109	0	0
Teachers' Courtesy Fund	1,139	160	829	0	470
Teacher/Classroom Supplies	2,120	563	721	0	1,962
Textbooks	356	0	0	0	356
Yearbook	<u>3,609</u>	<u>3,635</u>	<u>3,916</u>	<u>0</u>	<u>3,328</u>
Total	<u>\$41,183</u>	<u>\$73,633</u>	<u>\$86,863</u>	<u>\$(297)</u>	<u>\$27,656</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>19,444</u>	\$ <u>24,821</u>	\$ <u>44,265</u>	\$ <u>34,355</u>
Total Assets	\$ <u>19,444</u>	\$ <u>24,821</u>	\$ <u>44,265</u>	\$ <u>34,355</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	19,444	0	19,444	10,342
Net Assets, Restricted	<u>0</u>	<u>24,821</u>	<u>24,821</u>	<u>24,013</u>
Total Liabilities & Net Assets	\$ <u>19,444</u>	\$ <u>24,821</u>	\$ <u>44,265</u>	\$ <u>34,355</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$ 4,560	\$ 0	\$ 4,560	\$ 6,141
Book Fair	0	6,084	6,084	6,965
Field Trips	0	11,162	11,162	13,209
Interest Income	88	0	88	0
Library	0	808	808	0
PTSO/PTO/Parent Assoc.	0	5,427	5,427	11,808
Student Assistance/Supply	0	0	0	3,231
SWPB	0	2,276	2,276	4,555
Teachers' Concessions	0	982	982	544
Teachers' Courtesy Fund	0	0	0	682
Textbooks	125	0	125	0
Donations/Miscellaneous	<u>29,923</u>	<u>0</u>	<u>29,923</u>	<u>22,305</u>
Total Additions	<u>\$34,696</u>	<u>\$26,739</u>	<u>\$61,435</u>	<u>\$69,440</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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 0	\$ 0	\$ 0	\$ 541
Concessions Purchases	4,731	0	4,731	12,107
Book Fair Costs	0	5,380	5,380	6,557
Field Trips	0	11,000	11,000	11,634
Library	0	1,842	1,842	0
Peer Helpers	0	0	0	233
PTSO/PTO/Parent Assoc.	0	5,049	5,049	12,251
Student Assistance/Supply	0	0	0	4,534
SWPB	0	3,281	3,281	3,990
Teachers' Concessions	0	836	836	634
Teachers' Courtesy Fund	0	0	0	508
Textbooks	125	0	125	0
Miscellaneous	<u>19,281</u>	<u>0</u>	<u>19,281</u>	<u>18,384</u>
Total Deductions	<u>\$24,137</u>	<u>\$27,388</u>	<u>\$51,525</u>	<u>\$71,373</u>
Increase (Decrease) in Net Assets Before Transfers	\$10,559	\$ (649)	\$ 9,910	\$ (1,933)
Other Financing Sources (Uses):				
Transfers In	0	1,457	1,457	1,142
Transfers Out	<u>(1,457)</u>	<u>0</u>	<u>(1,457)</u>	<u>(1,142)</u>
Increase (Decrease) In Net Assets	\$ 9,102	\$ 808	\$ 9,910	\$ (1,933)
Net Assets at Beginning of Year	<u>10,342</u>	<u>24,013</u>	<u>34,355</u>	<u>36,288</u>
Net Assets at End of Year	<u>\$19,444</u>	<u>\$24,821</u>	<u>\$44,265</u>	<u>\$34,355</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Book Fair	\$ 0	\$ 6,084	\$ 5,380	\$ 0	\$ 704
Field Trips	4,105	11,162	11,000	0	4,267
Library	5,988	808	1,842	0	4,954
PTSO/PTO/Parent Assoc.	12,090	5,427	5,049	0	12,468
SWPB	1,174	2,276	3,281	1,457	1,626
Teachers' Concessions	443	982	836	0	589
Teachers' Courtesy Fund	<u>213</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>213</u>
Total	<u>\$24,013</u>	<u>\$26,739</u>	<u>\$27,388</u>	<u>\$1,457</u>	<u>\$24,821</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>48,193</u>	\$ <u>25,730</u>	\$ <u>73,923</u>	\$ <u>70,502</u>
Total Assets	\$ <u>48,193</u>	\$ <u>25,730</u>	\$ <u>73,923</u>	\$ <u>70,502</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	48,193	0	48,193	65,137
Net Assets, Restricted	<u>0</u>	<u>25,730</u>	<u>25,730</u>	<u>5,365</u>
Total Liabilities & Net Assets	\$ <u>48,193</u>	\$ <u>25,730</u>	\$ <u>73,923</u>	\$ <u>70,502</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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 4,009
Art	3,274	0	3,274	0
Educational Materials	15,938	0	15,938	24,624
Concessions Sales	1,309	0	1,309	1,621
Athletics, other	7,471	0	7,471	5,439
Field Trips	5,312	0	5,312	5,590
Fundraising	3,125	0	3,125	12,073
Library	7,688	27	7,715	3,575
Professional Development	5,663	0	5,663	0
Technology	14,059	0	14,059	0
Yearbook	50	3,200	3,250	3,625
Builders Club	0	484	484	150
Cheerleaders	0	8,539	8,539	10,143
Dance	0	6,650	6,650	4,560
Drama	0	627	627	1,651
FCA	0	221	221	322
Math Counts	0	0	0	1,200
Pep Squad	0	0	0	1,400
PTSO/PTO Parent Assoc.	0	15,529	15,529	0
Strings	0	6,437	6,437	6,345
Student Council	0	7,253	7,253	3,766
Track	0	55	55	30
YACA	0	0	0	20
Donations/Miscellaneous	<u>4,137</u>	<u>0</u>	<u>4,137</u>	<u>0</u>
Total Additions	<u>\$68,026</u>	<u>\$49,022</u>	<u>\$117,048</u>	<u>\$90,143</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 4,170
Art	781	0	781	0
Educ. Supplies/Materials	8,105	0	8,105	20,994
Concession Purchases	53	0	53	398
Athletics, other	5,685	0	5,685	5,659
Field Trips	5,188	0	5,188	6,799
Technology	2,792	0	2,792	0
Professional Development	486	0	486	0
Fundraising	2,153	0	2,153	6,360
Library	2,890	2,418	5,308	5,397
Yearbook	0	3,368	3,368	608
4-H Club	0	0	0	489
Builders Club	0	216	216	54
CLK	0	0	0	46
Cheerleaders	0	3,760	3,760	10,375
Dance	0	6,127	6,127	5,629
Drama	0	522	522	1,596
FCA	0	211	211	384
Math Counts	0	0	0	2,200
PTSO/PTO Parent Assoc.	0	5,113	5,113	0
Pep Squad	0	181	181	1,219
Strings	0	5,180	5,180	5,436
Student Council	0	7,380	7,380	3,805
Track	0	33	33	0
YACA	0	53	53	0
Miscellaneous	<u>50,932</u>	<u>0</u>	<u>50,932</u>	<u>80</u>
Total Deductions	<u>\$ 79,065</u>	<u>\$34,562</u>	<u>\$113,627</u>	<u>\$81,698</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$(11,039)	\$14,460	\$ 3,421	\$ 8,445
Other Financing Sources (Uses):				
Transfers In	0	5,905	5,905	0
Transfers Out	<u>(5,905)</u>	<u>0</u>	<u>(5,905)</u>	<u>0</u>
Increase (Decrease) In Net Assets	\$(16,944)	\$20,365	\$ 3,421	\$ 8,445
Net Assets at Beginning of Year	<u>65,137</u>	<u>5,365</u>	<u>70,502</u>	<u>62,057</u>
Net Assets at End of Year	<u>\$ 48,193</u>	<u>\$25,730</u>	<u>\$ 73,923</u>	<u>\$70,502</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Builders Club	\$ 187	\$ 484	\$ 216	\$ 0	\$ 455
Cheerleading	(11)	8,539	3,760	0	4,768
Dance	(49)	6,650	6,127	0	474
Drama	94	627	522	0	199
FCA	121	221	211	0	131
Library	0	27	2,418	2,391	0
Math Counts	(37)	0	0	0	(37)
Pep Squad	181	0	181	0	0
PTSO/PTO Parent Assoc.	0	15,529	5,113	0	10,416
Strings	4,388	6,437	5,180	0	5,645
Student Council	234	7,253	7,380	0	107
Track	30	55	33	0	52
YACA	227	0	53	0	174
Yearbook	<u>0</u>	<u>3,200</u>	<u>3,368</u>	<u>3,514</u>	<u>3,346</u>
Total	<u>\$5,365</u>	<u>\$49,022</u>	<u>\$34,562</u>	<u>\$5,905</u>	<u>\$25,730</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$39,177</u>	<u>\$11,203</u>	<u>\$50,380</u>	<u>\$64,497</u>
Total Assets	<u>\$39,177</u>	<u>\$11,203</u>	<u>\$50,380</u>	<u>\$64,497</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	39,177	0	39,177	29,903
Net Assets, Restricted	<u>0</u>	<u>11,203</u>	<u>11,203</u>	<u>34,594</u>
Total Liabilities & Net Assets	<u>\$39,177</u>	<u>\$11,203</u>	<u>\$50,380</u>	<u>\$64,497</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 226	\$ 0	\$ 226	\$ 9,780
Educational Materials	0	0	0	1,255
School Pictures	0	0	0	2,941
Athletics, other	3,625	0	3,625	2,658
Yearbook Sales	4,730	0	4,730	4,445
Interest Income	118	0	118	168
4-H Club	0	440	440	272
Art	3,043	0	3,043	2,855
K Kids	0	370	370	20
Library	17,083	0	17,083	14,469
PAL	0	33,619	33,619	38,192
Quiz Bowl	0	0	0	139
Running Club	0	9,291	9,291	5,811
Spanish Club	0	370	370	0
Technology	0	0	0	25,498
Teacher Class Fees	2,731	0	2,731	0
Teachers' Courtesy Fund	0	180	180	415
Miscellaneous	<u>39,877</u>	<u>0</u>	<u>39,877</u>	<u>204</u>
Total Additions	<u>\$71,433</u>	<u>\$44,270</u>	<u>\$115,703</u>	<u>\$109,122</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 0	\$ 0	\$ 0	\$ 13,686
Educ. Supplies/Materials	86	0	86	7,715
Athletics, other	2,346	0	2,346	2,055
Yearbook Costs	4,730	0	4,730	4,774
Art	4,044	0	4,044	3,500
4-H Club	0	570	570	272
K Kids	0	345	345	94
Library	21,884	0	21,884	13,103
PAL	0	45,950	45,950	38,172
Quiz Bowl	0	0	0	156
Running Club	0	9,685	9,685	5,746
Spanish Club	0	214	214	0
Teacher Class Fees	8,737	0	8,737	0
Teachers' Courtesy Fund	0	539	539	148
Technology	0	10,358	10,358	14,857
Miscellaneous	<u>20,332</u>	<u>0</u>	<u>20,332</u>	<u>251</u>
Total Deductions	<u>\$62,159</u>	<u>\$ 67,661</u>	<u>\$129,820</u>	<u>\$104,529</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 9,274	\$(23,391)	\$(14,117)	\$ 4,593
Other Financing Sources (Uses):				
Transfers In	0	0	0	707
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(707)</u>
Increase (Decrease) In Net Assets	\$ 9,274	\$(23,391)	\$(14,117)	\$ 4,593
Net Assets at Beginning of Year	<u>29,903</u>	<u>34,594</u>	<u>64,497</u>	<u>59,904</u>
Net Assets at End of Year	<u>\$39,177</u>	<u>\$ 11,203</u>	<u>\$ 50,380</u>	<u>\$ 64,497</u>

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, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
4-H Club	\$ 171	\$ 440	\$ 570	\$0	\$ 41
K Kids	3	370	345	0	28
PAL	22,660	33,619	45,950	0	10,329
Quiz Bowl	0	0	0	0	0
Running Club	1,043	9,291	9,685	0	649
Spanish Club	0	370	214	0	156
Teachers' Courtesy Fund	359	180	539	0	0
Technology	<u>10,358</u>	<u>0</u>	<u>10,358</u>	<u>0</u>	<u>0</u>
Total	<u>\$34,594</u>	<u>\$44,270</u>	<u>\$67,661</u>	<u>\$0</u>	<u>\$11,203</u>

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$ <u>845</u>	\$ <u>4,415</u>	\$ <u>5,260</u>	\$ <u>9,751</u>
Total Assets	\$ <u>845</u>	\$ <u>4,415</u>	\$ <u>5,260</u>	\$ <u>9,751</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	845	0	845	1,891
Net Assets, Restricted	<u>0</u>	<u>4,415</u>	<u>4,415</u>	<u>7,860</u>
Total Liabilities & Net Assets	\$ <u>845</u>	\$ <u>4,415</u>	\$ <u>5,260</u>	\$ <u>9,751</u>

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Athletics	\$ 0	\$ 4,750	\$ 4,750	\$ 2,710
Band	0	1,325	1,325	0
Cheerleaders	0	560	560	869
FCA	0	362	362	0
Field Trips	0	2,474	2,474	2,225
Library	0	1,915	1,915	2,576
Math Club	0	0	0	300
PTSO/PTO/Parent Assoc.	0	2,248	2,248	9,271
Quiz Bowl	0	0	0	40
School Climate	0	2	2	0
Student Council	0	4,277	4,277	2,914
SWPBS Account	0	76	76	2,713
Yearbook	0	1,204	1,204	2,326
Donations/Miscellaneous	<u>9,692</u>	<u>0</u>	<u>9,692</u>	<u>6,622</u>
Total Additions	<u>\$9,692</u>	<u>\$19,193</u>	<u>\$28,885</u>	<u>\$32,566</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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
DEDUCTIONS:				
Athletics	\$ 0	\$ 5,523	\$ 5,523	\$ 1,975
Band	0	319	319	0
Cheerleaders	0	560	560	870
FCA	0	278	278	0
Field Trips	0	3,411	3,411	3,414
Library	0	2,669	2,669	2,969
Math Club	0	65	65	292
PTSO/PTO/Parent Assoc.	0	1,619	1,619	10,282
Quiz Bowl	0	0	0	232
Student Council	0	4,295	4,295	3,405
SWPBS Account	0	2,487	2,487	641
Yearbook	0	1,412	1,412	0
Miscellaneous	<u>10,738</u>	<u>0</u>	<u>10,738</u>	<u>9,863</u>
Total Deductions	<u>\$10,738</u>	<u>\$22,638</u>	<u>\$33,376</u>	<u>\$33,943</u>
Increase (Decrease) in Net Assets Before Transfers	\$ (1,046)	\$ (3,445)	\$ (4,491)	\$ (1,377)
Other Financing Sources (Uses):				
Transfers In	0	0	0	1,003
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,003)</u>
Increase (Decrease) in Net Assets	\$ (1,046)	\$ (3,445)	\$ (4,491)	\$ (1,377)
Net Assets at Beginning of Year	<u>1,891</u>	<u>7,860</u>	<u>9,751</u>	<u>11,128</u>
Net Assets at End of Year	<u>\$ 845</u>	<u>\$ 4,415</u>	<u>\$ 5,260</u>	<u>\$ 9,751</u>

Continued next page.

The accompanying notes are an integral part of this statement.

**PARKS ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA**

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

Restricted Activity	Balance <u>6-30-12</u>	Additions	Deductions	Transfers <u>In/(Out)</u>	Balance <u>6-30-13</u>
Field Trips	\$ 937	\$ 2,474	\$ 3,411	\$0	\$ 0
Athletics	772	4,750	5,522	0	0
Band	326	1,325	319	0	1,332
Cheerleaders	15	560	559	0	16
FCA	0	362	278	0	84
Library	1,272	1,915	2,669	0	518
Math Club	308	0	65	0	243
Music Club	13	0	0	0	13
PTSO/PTO/Parent Assoc.	816	2,248	1,619	0	1,445
Quiz Bowl	509	0	0	0	509
School Climate	0	2	0	0	2
Student Council	86	4,277	4,295	0	68
SWPBS	2,597	76	2,488	0	185
Yearbook	<u>209</u>	<u>1,204</u>	<u>1,413</u>	<u>0</u>	<u>0</u>
Total	<u>\$7,860</u>	<u>\$19,193</u>	<u>\$22,638</u>	<u>\$0</u>	<u>\$4,415</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	\$14,014	\$23,568	\$37,582	\$33,875
Total Assets	<u>\$14,014</u>	<u>\$23,568</u>	<u>\$37,582</u>	<u>\$33,875</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	14,014	0	14,014	10,689
Net Assets, Restricted	<u>0</u>	<u>23,568</u>	<u>23,568</u>	<u>23,186</u>
Total Liabilities & Net Assets	<u>\$14,014</u>	<u>\$23,568</u>	<u>\$37,582</u>	<u>\$33,875</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 Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 4,305	\$ 0	\$ 4,305	\$ 4,216
Concession Sales	11,861	0	11,861	8,653
Interest Income	86	0	86	94
Fundraiser	7,649	0	7,649	6,081
Athletics	0	4,644	4,644	3,339
4-H Club	0	86	86	477
Band	0	3,329	3,329	102
Cheerleaders	0	0	0	2,628
Library	0	2,871	2,871	4,902
PTSO/PTO/Parent Assoc.	0	0	0	5
Student Assistance/Supply	0	12,147	12,147	9,023
Student Trips	0	13,790	13,790	5,947
Teachers' Courtesy Fund	0	1,385	1,385	1,018
Yearbook	0	400	400	0
Donations/Miscellaneous	<u>2,326</u>	<u>1,050</u>	<u>3,376</u>	<u>5,244</u>
Total Additions	<u>\$26,227</u>	<u>\$39,702</u>	<u>\$65,929</u>	<u>\$51,729</u>

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 Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-12</u> <u>(Memorandum</u> <u>Only)</u>
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 4,929	\$ 0	\$ 4,929	\$ 4,238
Telephone	2,217	0	2,217	1,712
Concession Purchases	7,479	0	7,479	7,475
Repairs & Maintenance	336	0	336	1,684
Fundraiser	4,820	0	4,820	4,086
Athletics	0	3,942	3,942	2,578
4-H Club	0	0	0	570
Band	0	2,420	2,420	120
Cheerleaders	0	0	0	2,610
Library	0	3,124	3,124	4,535
PTSO/PTO/Parent Assoc.	0	197	197	74
Student Assistance/Supply	0	13,355	13,355	9,572
Student Trips	0	13,953	13,953	4,629
Teachers' Courtesy Fund	0	1,683	1,683	495
Yearbook	0	400	400	0
Miscellaneous	<u>3,367</u>	<u>0</u>	<u>3,367</u>	<u>1,187</u>
Total Deductions	<u>\$23,148</u>	<u>\$39,074</u>	<u>\$62,222</u>	<u>\$45,565</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
Increase (Decrease) in Net Assets Before Transfers	\$ 3,079	\$ 628	\$ 3,707	\$ 6,164
Other Financing Sources (Uses):				
Transfers In	329	83	412	0
Transfers Out	<u>(83)</u>	<u>(329)</u>	<u>(412)</u>	<u>0</u>
Increase (Decrease) in Net Assets	\$ 3,325	\$ 382	\$ 3,707	\$ 6,164
Net Assets at Beginning of Year	<u>10,689</u>	<u>23,186</u>	<u>33,875</u>	<u>27,711</u>
Net Assets at End of Year	<u>\$14,014</u>	<u>\$23,568</u>	<u>\$37,582</u>	<u>\$33,875</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, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Athletics	\$ 1,309	\$ 4,644	\$ 3,942	\$ 0	\$ 2,011
4-H Club	(86)	86	0	0	0
Band	116	3,329	2,420	83	1,108
Cheerleaders	18	0	0	0	18
Library	1,148	2,871	3,124	0	895
Peer Helpers/Facilitators	164	0	0	0	164
PTSO/PTO/Parent Assoc.	5,496	0	197	0	5,299
Student Assistance/Supply	6,500	12,147	13,355	0	5,292
Student Trips	4,977	13,790	13,953	(329)	4,485
Teachers' Courtesy Fund	1,065	1,385	1,683	0	767
Textbooks	1,246	0	0	0	1,246
Yearbook	0	400	400	0	0
Miscellaneous	<u>1,233</u>	<u>1,050</u>	<u>0</u>	<u>0</u>	<u>2,283</u>
Total	<u>\$23,186</u>	<u>\$39,702</u>	<u>\$39,074</u>	<u>\$(246)</u>	<u>\$23,568</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 Assets
June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$1,048</u>	<u>\$513</u>	<u>\$1,561</u>	<u>\$1,225</u>
Total Assets	<u>\$1,048</u>	<u>\$513</u>	<u>\$1,561</u>	<u>\$1,225</u>
LIABILITIES:				
Accounts Payable	\$ 0	\$ 0	\$ 0	\$ 0
NET ASSETS:				
Net Assets, Unrestricted	1,048	0	1,048	1,255
Net Assets, Restricted	<u>0</u>	<u>513</u>	<u>513</u>	<u>0</u>
Total Liabilities & Net Assets	<u>\$1,048</u>	<u>\$513</u>	<u>\$1,561</u>	<u>\$1,255</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Assets
For the Year Ended June 30, 2013**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-12 (Memorandum Only)</u>
ADDITIONS:				
Interest Income	\$ 4	\$ 0	\$ 4	\$ 0
Library	0	60	60	0
PTSO/PTO Parent Assoc.	0	1,378	1,378	0
Donations/Miscellaneous	<u>2,515</u>	<u>0</u>	<u>2,515</u>	<u>6,207</u>
Total Additions	<u>\$2,519</u>	<u>\$1,438</u>	<u>\$3,957</u>	<u>\$6,207</u>
DEDUCTIONS:				
Office Expenses	\$2,726	\$ 0	\$2,726	\$4,987
PTSO/PTO Parent Assoc.	<u>0</u>	<u>925</u>	<u>925</u>	<u>0</u>
Total Deductions	<u>\$2,726</u>	<u>\$ 925</u>	<u>\$3,651</u>	<u>\$4,987</u>
Increase (Decrease) in Net Assets	\$ (207)	\$ 513	\$ 306	\$1,220
Net Assets at Beginning of Year	<u>1,255</u>	<u>0</u>	<u>1,255</u>	<u>35</u>
Net Assets at End of Year	<u>\$1,048</u>	<u>\$ 513</u>	<u>\$1,561</u>	<u>\$1,255</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2013**

<u>Restricted Activity</u>	<u>Balance 6-30-12</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-13</u>
Library	\$0	\$ 60	\$ 0	\$0	\$ 60
PTSO/PTO Parent Assoc.	<u>0</u>	<u>1,378</u>	<u>925</u>	<u>0</u>	<u>453</u>
Total	<u>\$0</u>	<u>\$1,438</u>	<u>\$925</u>	<u>\$0</u>	<u>\$ 513</u>

The accompanying notes are an integral part of this statement.

INTERNAL CONTROL AND COMPLIANCE

Johnson, Thomas & Cunningham

Certified Public Accountants

Eddie G. Johnson, CPA – A Professional Corporation (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, 2013, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements and have issued our report thereon dated October 31, 2013.

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. 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

Johnson, Thomas & Cunningham, CPA's

October 31, 2013
Natchitoches, Louisiana

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
June 30, 2013**

SCHEDULE OF AUDIT FINDINGS

A. SUMMARY OF AUDIT RESULTS

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

B. FINDINGS

Not applicable.

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

October 31, 2013

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

RE: Management letter
Audit Report – June 30, 2013

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. Several schools violated school board policy by making deductions in restricted accounts beyond the available balances, resulting in deficit account balances. This was also 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 all deficit account balances be eliminated. The school board concurred with the auditor's recommendation and directed the schools to comply.
2. Several schools report little or no profit for the sale of concessions. This is a result of the inaccurate allocation of concession revenues and expenditures among the correct accounts. Louisiana Revised Statute 17:414 requires that funds remain segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation. We recommend that procedures should be implemented to ensure that concession revenues and expenditures are appropriately recorded between school activities to ensure that an activity that benefits from the sale of concessions also incurs the burden of the cost of concessions sold.

Sincerely,

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's

Natchitoches Parish School Board

310 Royal Street P. O. Box 16
Natchitoches, Louisiana 71458-1316

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

CORRECTIVE ACTION PLAN

November 5, 2013

Mr. Daryl Purpera
Legislative Auditor
P. O. Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Purpera:

The School Activity Funds, a component unit of the Natchitoches Parish School Board, respectfully submits the following corrective action plan for the year ended June 30, 2013:

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

Not applicable.

SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

Not applicable.

SECTION III: MANAGEMENT LETTER

2013 - 1 Availability of Funds

Condition: Several schools violated school board policy by making deductions in restricted accounts beyond the available balances, resulting in deficit account balances. This was also a direct violation of Louisiana Revised Statute 17:414, which dictates expenditures of restricted funds only be allowed to the extent funds are available.

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

Current Status: The related schools initiated measures to improve revenue collections and control expenditures in the deficit accounts. School officials believe improvement has been made and should result in the elimination of all deficits by June 30, 2014.

2013 - 2 Concessions- Matching of Revenues and Expenses

Condition: Several schools report little or no profit for the sale of concessions. This is a result of the inaccurate allocation of concession revenues and expenditures among the correct accounts. Louisiana Revised Statute 17:414 requires that funds remain segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation.

Recommendation: The auditor recommended that procedures should be implemented to ensure that concession revenues and expenditures are appropriately recorded between school activities to ensure that an activity that benefits from the sale of concessions also incurs the burden of the cost of concessions sold.

Current Status: We have met with the school officials and discussed the importance of properly matching revenues and expenses within each activity. The school officials assure us that actions will be taken so that concessions are recorded correctly.

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

Sincerely yours,

Steven Solomon

Steven Solomon
Supervisor of Business Affairs

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
June 30, 2013**

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

2012 - 1 Separate Accounting of Student Activity Funds and Purchasing Procedures

Condition: Procedures should be implemented and followed to ensure that all expenditures are authorized after the determination of availability of funds.

Current Status: Condition still exists. See current year condition 2013-1.

2012-2 Concessions- Matching of Revenues and Expenditures

Condition: Several schools report little or no profit for the sale of concessions. This is a result of the inaccurate reporting of concession revenues and expenditures among the correct accounts.

Current Status: Condition still exists. See current year condition 2013-2.