

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS**

**FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2014**

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 Position	4	A-1
Combined Statement of Changes in Fiduciary Net Position	5-13	A-2
Notes to the Financial Statements	15-20	---
Supplementary Information:		
Combined Schedule of Changes in Restricted Account Deposit Balances	23-26	A-3
Individual School Information:		
Statement of Fiduciary Net Position		
Statement of Changes in Fiduciary Net Position		
Schedule of Changes in Restricted Account Deposit Balances		
Natchitoches Central High School	28-37	B-1 - B-3
Lakeview Sr. & Jr. High School	38-42	C-1 - C-3
Natchitoches Magnet	43-47	D-1 - D-3
E. Natchitoches Elementary & Middle School	48-51	E-1 - E-3
Cloutierville Elementary & Jr. High School	52-55	F-1 - F-3
Fairview Alpha Elementary & Jr. High School	56-59	G-1 - G-3
Goldonna Elementary & Jr. High School	60-63	H-1 - H-3
Marthaville Elementary & Jr. High School	64-67	I-1 - I-3
Provencal Elementary & Jr. High School	68-71	J-1 - J-3
Weaver Elementary	72-75	K-1 - K-3
NSU Middle Lab School	76-79	L-1 - L-3
Northwestern Elementary Lab School	80-83	M-1 - M-3
Parks Elementary & Middle School	84-87	N-1 - N-3
L. P. Vaughn Elementary & Middle School	88-91	O-1 - O-3
Frankie Ray Jackson, Sr. Technical Center	92-94	P-1 - P-3

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

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
<i>Internal Control and Compliance:</i>		
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>	96-97	Q
Schedule of Audit Findings	98	R
Management Letter	99-100	S
Corrective Action Plan	101-103	T
Summary of Prior Year's Findings	104	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, 2014, 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, 2014, 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, 2013, 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, 2013, on the basic financial statements of the Natchitoches Parish School Activity Funds.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2014, 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

November 20, 2014
Natchitoches, Louisiana

BASIC FINANCIAL STATEMENTS
(Combined Statements - Overview)

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$308,955</u>	<u>\$477,303</u>	<u>\$786,258</u>	<u>\$739,947</u>
LIABILITIES:				
Due to Student Clubs	<u>\$308,955</u>	<u>\$477,303</u>	<u>\$786,258</u>	<u>\$739,947</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 15,147	\$ 0	\$ 15,147	\$ 22,704
Educational Materials	15,674	0	15,674	26,867
Telephone	2,927	0	2,927	1,450
Concession Sales	191,367	0	191,367	190,375
Athletics, Other	15,891	196	16,087	15,381
Spirit Shirt Sales	9,423	0	9,423	7,973
Book Fair	0	7,105	7,105	6,084
Vehicle Expenses	0	0	0	60
Yearbook Sales	0	0	0	6,670
Carnival Income & Other Fundraisers	63,592	450	64,042	68,422
Field Trips	12,554	93,359	105,913	70,825
Locker Fees	9	0	9	96
Student I.D.	9,774	0	9,774	9,605
Parking Permits	5,505	0	5,505	4,675
Interest Income	955	0	955	1,384
School Board Reimb.	2,761	0	2,761	2,225
Homecoming	2,446	0	2,446	2,203
Academic	0	403	403	848
Athletics	6,313	28,275	34,588	46,255
Athletics-Boys	0	4,247	4,247	20,893
Athletics-Girls	0	22,086	22,086	23,781
4-H Club	0	9,041	9,041	5,506
3 rd Grade	0	0	0	222
4 th Grade	0	0	0	170
5 th Grade	0	0	0	320
African American	0	11,612	11,612	7,138
Art	8,839	4,660	13,499	14,395
Athletic Boosters	0	37,107	37,107	38,305
Band	0	4,633	4,633	4,654
Band Boosters	0	27,897	27,897	47,928
Baseball	0	44,063	44,063	44,493
Baseball Boosters	0	0	0	800

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Basketball	\$ 0	\$ 29,963	\$ 29,963	\$ 25,133
Basketball-Jr. High Boys	0	367	367	0
Basketball-Jr. High Girls	0	482	482	0
Basketball-Boys	0	86,718	86,718	42,386
Basketball-Girls	0	65,828	65,828	54,010
BETA Club	0	5,407	5,407	5,020
Biology (AP)	0	0	0	512
Biology	0	1,121	1,121	2,490
Builders Club	0	206	206	484
Cheerleaders	0	69,678	69,678	84,737
Cheerleaders-Jr. High	0	2,690	2,690	0
Chiefettes	0	28,892	28,892	20,766
Choir	0	0	0	980
Class of 2013	0	0	0	8,842
Class of 2014	0	7,271	7,271	13,799
Class of 2015	0	8,913	8,913	2,574
Class of 2016	0	1,831	1,831	4,300
Class of 2017	0	9,509	9,509	0
Computer	0	72	72	40
Cross Country	0	1,990	1,990	5,703
DARE	0	4,175	4,175	2,382
Debate	0	0	0	40
Desktop Publishing	0	11,995	11,995	7,005
Drama	0	1,523	1,523	1,251
Engineering	0	575	575	1,050
FBLA	0	10,200	10,200	10,781
FCA	0	6,787	6,787	19,368
FFA	0	71,606	71,606	63,707
FHA	0	13,612	13,612	1,604
Fishing Club	0	8,472	8,472	6,104
Football	0	121,624	121,624	104,043
Football-Jr. High	0	0	0	27,015

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Forensic Science	\$ 0	\$ 2,117	\$ 2,117	\$ 2,077
Functional Workshop	0	11,035	11,035	13,863
Gifted	0	0	0	1,161
Golf	0	451	451	1,016
Graduation	0	3,000	3,000	4,965
Guidance Office	0	787	787	540
Home Economics	0	410	410	0
JROTC	0	66,599	66,599	62,824
K Kids	0	1,272	1,272	370
Key Club	0	4,429	4,429	3,735
Library	22,107	40,677	62,784	62,690
Maroon Line/Dance Lines	0	25,715	25,715	22,100
Math Club	0	1,660	1,660	300
National Honor Society	0	2,650	2,650	1,895
Orchestra	0	78,667	78,667	95,799
PAL	0	40,614	40,614	33,619
PBIS	0	10,320	10,320	14,950
Pep Squad	0	8,049	8,049	9,230
Physics	0	825	825	346
Playground Equipment	0	4,068	4,068	6,329
Powerlifting	0	18,063	18,063	14,322
Pre-K	0	0	0	1,914
Pro Start	0	7,356	7,356	7,327
Professional Development	2,760	0	2,760	5,663
PTSO/PTO/Parent Assoc.	0	68,859	68,859	55,258
Publications	0	33,486	33,486	29,026
Quarterback Club	0	0	0	5,940
Quiz Bowl	0	575	575	185
Robotics	0	3,302	3,302	2,140
SADD	0	11,800	11,800	12,402
School Climate	0	0	0	2
Science	0	4,032	4,032	4,148

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
Science Club	\$ 0	\$ 0	\$ 0	\$ 1,681
Soccer	0	774	774	1,790
Soccer-Boys	0	2,450	2,450	1,556
Soccer-Girls	0	11,519	11,519	5,971
Softball	0	62,499	62,499	43,895
Spanish Club	0	506	506	1,225
St. Jude's	0	0	0	982
Strings	0	0	0	6,437
Student Asst./Supply	0	1,000	1,000	12,147
Student Council/SGO	0	12,132	12,132	15,848
Student Leadership	0	0	0	135
Student Trips	0	12,854	12,854	13,790
Swimming	0	6,862	6,862	4,489
SWPBS Account	0	4,713	4,713	2,352
Technology	5,713	9,754	15,467	15,535
Tennis	0	5,575	5,575	1,001
Track	0	26,697	26,697	16,007
Teachers' Concessions	0	3,807	3,807	3,614
Teachers' Courtesy Fund	0	8,044	8,044	8,792
Teacher/Classroom Supplies	28,100	25,960	54,060	18,368
Textbooks	965	0	965	19,660
YACA	0	4,366	4,366	0
Yearbook	50	25,714	25,764	23,723
Repairs & Maintenance	1,400	0	1,400	2,500
Donations/Miscellaneous	<u>141,921</u>	<u>510</u>	<u>142,431</u>	<u>190,866</u>
Total Additions	<u>\$566,193</u>	<u>\$1,543,195</u>	<u>\$2,109,388</u>	<u>\$2,097,333</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 15,017	\$ 0	\$ 15,017	\$ 15,007
Educ. Supplies/Materials	27,161	0	27,161	21,417
Telephone	16,153	0	16,153	3,916
Concession Purchases	130,580	0	130,580	171,063
School Picture Costs	0	0	0	3,685
Athletics, Other	13,917	0	13,917	11,833
Spirit Shirt Costs	8,455	0	8,455	10,028
Book Fair Costs	0	7,161	7,161	5,380
School Board Reimb.	2,061	0	2,061	2,007
Parking Stickers	1,590	0	1,590	488
Student ID	2,595	0	2,595	3,207
Yearbook Costs	0	0	0	4,894
Carnival & Other				
Fundraiser Costs	53,386	450	53,836	71,004
Field Trips	12,364	95,919	108,283	69,902
Homecoming	2,324	0	2,324	2,203
Repairs & Maintenance	3,019	0	3,019	4,531
Vehicle Expenses	0	0	0	37
AR Club	0	0	0	35
Academic	0	0	0	2,863
African American	0	10,404	10,404	7,980
Athletics	5,938	25,611	31,549	47,315
Athletics-Boys	0	5,143	5,143	21,050
Athletics-Girls	0	24,880	24,880	22,806
4-H Club-Middle	0	105	105	236
4-H Club-7 th & 8 th	0	8,070	8,070	6,111
3 rd Grade	0	0	0	222
4 th Grade	0	1	1	169
5 th Grade	0	0	0	320
Art	6,145	4,900	11,045	12,574
Athletic Boosters	0	36,479	36,479	36,155
Band	0	5,554	5,554	3,102

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
Band Boosters	\$ 0	\$ 24,820	\$ 24,820	\$ 51,176
Baseball	0	52,682	52,682	44,427
Baseball Boosters	0	0	0	800
Basketball	0	24,354	24,354	29,708
Basketball-Girls	0	19	19	0
Basketball-Jr. High Boys	0	174	174	0
Basketball-Boys	0	79,766	79,766	40,720
Basketball-Girls	0	55,359	55,359	55,604
BETA Club	0	6,499	6,499	4,767
Bible Club	0	0	0	147
Biology (AP)	0	0	0	92
Biology	0	1,203	1,203	2,299
Builders Club	0	20	20	216
Cheerleaders	0	100,565	100,565	47,510
Cheerleaders-Jr. High	0	1,382	1,382	0
Chiefettes	0	28,056	28,056	19,053
Choir	0	101	101	919
Class of 2012	0	1,105	1,105	446
Class of 2013	0	2,445	2,445	7,782
Class of 2014	0	7,343	7,343	16,188
Class of 2015	0	10,610	10,610	2,585
Class of 2016	0	1,821	1,821	1,830
Class of 2017	0	4,720	4,720	0
Computer	0	594	594	142
Cross Country	0	3,504	3,504	3,472
DARE	0	4,174	4,174	2,382
Desktop Publishing	0	8,161	8,161	8,944
Drama	0	1,066	1,066	2,342
Engineering	0	446	446	271
FBLA	0	10,683	10,683	10,139
FCA	0	7,072	7,072	17,165
FFA	0	73,491	73,491	66,313

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
FHA	\$ 0	\$ 14,308	\$ 14,308	\$ 1,303
Fishing Club	0	5,985	5,985	5,285
Football	0	97,070	97,070	94,709
Football-Jr. High	0	3,719	3,719	31,005
Football Club	0	20,162	20,162	15,336
Football Trainers	0	40	40	0
Forensic Science	0	2,047	2,047	1,828
Functional Workshop	0	8,102	8,102	18,071
Gifted	0	174	174	585
Golf	0	993	993	486
Graduation	0	4,462	4,462	4,811
Guidance Office	0	902	902	618
Health Center	0	0	0	123
Home Economics	0	410	410	0
JROTC	0	60,320	60,320	61,981
K Kids	0	315	315	345
Key Club	0	4,676	4,676	3,544
Library	17,522	40,800	58,322	70,378
Lost Books	0	1,601	1,601	1,282
Maroon Line/Dance Lines	0	25,211	25,211	25,694
Math Club	0	249	249	185
Music Club	0	1,068	1,068	765
National Honor Society	0	2,152	2,152	218
Orchestra	0	81,919	81,919	85,615
PAL	0	29,736	29,736	45,950
PBIS	0	16,029	16,029	14,984
Peer Helpers	0	0	0	303
Pep Squad	0	8,056	8,056	11,664
Physics	0	722	722	113
Playground Equipment	0	178	178	2,000
Powerlifting	0	17,332	17,332	13,765
Pre-K	0	0	0	656

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Pro Start	\$ 0	\$ 7,325	\$ 7,325	\$ 9,421
Professional Development	380	0	380	486
PTSO/PTO/Parent Assoc.	0	60,873	60,873	46,568
Publications	0	31,943	31,943	30,602
Quarterback Club	0	3,667	3,667	5,474
Quiz Bowl	0	1,028	1,028	461
Right Start	0	250	250	356
Robotics	0	3,412	3,412	893
SADD	0	9,600	9,600	10,201
Science	0	2,399	2,399	3,831
Science Club	0	158	158	3,034
Soccer	0	460	460	1,930
Soccer-Boys	0	2,492	2,492	3,734
Soccer-Girls	0	8,928	8,928	8,763
Softball	0	63,136	63,136	44,634
Spanish Club	0	626	626	995
Strings	0	0	0	5,180
Student Asst./Supply	0	0	0	13,888
Student Council/SGO	0	10,128	10,128	16,446
Student Leadership	0	0	0	72
Student Trips	0	11,048	11,048	13,953
Swimming	0	5,984	5,984	4,506
SWPBS Account	0	6,780	6,780	5,768
Tennis	0	5,166	5,166	1,965
Track	0	30,537	30,537	29,970
Teachers' Concessions	0	4,005	4,005	3,220
Teachers' Courtesy Fund	0	7,970	7,970	14,965
Teacher/Classroom Supplies	13,200	34,367	47,567	20,430
Technology	10,044	16,197	26,241	14,097
Textbooks	589	356	945	275
Yearbook	30	24,823	24,853	28,230

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Combined Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
YACA	\$ 0	\$ 4,207	\$ 4,207	\$ 53
Miscellaneous	<u>176,728</u>	<u>364</u>	<u>177,092</u>	<u>223,475</u>
Total Deductions	<u>\$519,198</u>	<u>\$1,543,879</u>	<u>\$2,063,077</u>	<u>\$2,080,457</u>
Increase (Decrease) in Net Position Before Transfers	\$ 46,995	\$ (684)	\$ 46,311	\$ 16,876
Other Financing Sources (Uses):				
Transfers In	8,482	44,805	53,287	38,982
Transfers Out	<u>(44,805)</u>	<u>(8,482)</u>	<u>(53,287)</u>	<u>(38,982)</u>
Increase (Decrease) in Net Position	\$ 10,672	\$ 35,639	\$ 46,311	\$ 16,876
Net Position at Beginning of Year	<u>298,283</u>	<u>441,664</u>	<u>739,947</u>	<u>723,071</u>
Net Position at End of Year	<u>\$308,955</u>	<u>\$ 477,303</u>	<u>\$ 786,258</u>	<u>\$ 739,947</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, 2014**

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, 2014

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, 2014

C. FUND ACCOUNTING

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

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

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

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

D. BASIS OF ACCOUNTING

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

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

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

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2014**

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, 2014, the School Activity Funds had cash and cash equivalents with a carrying balance of \$786,258 and a bank balance of \$793,488 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 of \$347,659 and pledged securities of \$445,829 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, 2014. Category 1 includes cash held by the School Activity Funds which is insured and held in the schools' names. Category 2 includes uninsured cash held by the agent of the schools in the schools' names. Category 3 includes cash held by a trustee or other third party not in the School Activity Funds' name and uninsured and unregistered.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>
Checking Account	<u>\$793,488</u>	<u>\$0</u>	<u>\$0</u>
Total	<u>\$793,488</u>	<u>\$0</u>	<u>\$0</u>

NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2014

H. FIXED ASSETS

Fixed asset purchases are recorded as deductions at the time purchased within the School Activity Funds. However, fixed asset purchases are capitalized and depreciated by the Natchitoches Parish School Board. Therefore, the School Activity Funds had no fixed assets as of June 30, 2014.

I. COMPENSATED ABSENCES

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

J. EQUITY CLASSIFICATIONS

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

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

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

K. TOTAL COLUMNS ON SCHEDULES

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

L. USE OF ESTIMATES

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

**NATCHITOCHE PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
Notes to Financial Statements
June 30, 2014**

NOTE 2 - INTERFUND RECEIVABLES/PAYABLES

There were no interfund receivables or payables of the School Activity Funds as of June 30, 2014.

NOTE 3 - PENDING LITIGATION

There were no civil suits seeking damages against the School Activity Funds outstanding at June 30, 2014.

NOTE 4 - RELATED PARTY TRANSACTIONS

The School Activity Funds had no related party transactions for the year ended June 30, 2014.

NOTE 5 - COMPENSATION PAID TO BOARD MEMBERS

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

NOTE 6 - LONG-TERM DEBT

The School Activity Funds had no long-term debt at June 30, 2014.

NOTE 7 – DEFICIT FUND BALANCES

Louisiana Revised Statute 17:414 dictates expenditures of restricted funds only be allowed to the extent funds are available. Lakeview High School made deductions in restricted accounts beyond the available balances, resulting in deficit account balances in restricted funds as shown below:

4-H Club	\$ (102)
Athletics Boosters	(48)
FCCLA	(1,191)
Football Trainers	(40)
Science	<u>(219)</u>
Total	<u>\$(1,600)</u>

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated events through November 20, 2014, the date the financial statements were available for issue, and did not identify any subsequent events that require disclosure.

SUPPLEMENTARY INFORMATION

COMBINED SCHEDULE OF
CHANGES IN RESTRICTED ACCOUNT DEPOSIT BALANCES

Natchitoches Parish School Board
School Activity Funds
Natchitoches, Louisiana

Combined Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014

Restricted <u>Activity</u>	Balance <u>6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-14</u>
Book Fair	\$ 704	\$ 0	\$ 0	\$ 0	\$ 704
Field Trips	8,254	40,890	41,117	1,430	9,457
Fundraisers	0	450	450	0	0
AR Club	245	0	0	0	245
Academic	108	403	0	0	511
African American	468	11,612	10,404	(236)	1,440
Athletics	15,570	28,471	25,611	0	18,430
Athletics-Boys	24	4,247	5,143	872	0
Athletics-Girls	5,080	22,086	24,880	0	2,286
4-H Club – 4 th thru 6 th	222	200	135	0	287
4-H Club – Jr. High/Sr. High	6,776	8,841	8,040	0	7,577
4 th Grade	1	0	1	0	0
9 th Grade	39	0	0	0	39
Art	1,186	4,660	4,900	0	946
Athletic Boosters	4,846	37,107	36,479	0	5,474
BETA Club	6,142	5,407	6,499	(187)	4,863
Band	1,616	4,633	5,554	0	695
Band Boosters	1,185	27,897	24,820	0	4,262
Baseball	7,936	44,063	52,682	1,183	500
Baseball Boosters	1,183	0	0	(1,183)	0
Basketball	1,553	30,330	24,528	150	7,505
Basketball-Boys	6,544	86,718	79,766	3,666	17,162
Basketball-Girls	3,757	66,310	55,378	(248)	14,441
Bible Club	75	0	0	0	75
Biology	382	1,121	1,203	0	300
Biology (AP)	420	0	0	0	420
Builders Club	455	206	20	0	641
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	44,165	69,678	100,565	(771)	12,507
Chiefettes (Pep Squad)	26,265	28,892	28,056	(528)	26,573
Choir	244	0	101	0	143
Class of 2012	1,105	0	1,105	0	0
Class of 2013	2,720	0	2,445	0	275
Class of 2014	2,246	7,271	7,343	250	2,424
Class of 2015	3,022	8,913	10,610	0	1,325

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, 2014
(Continued)

Restricted <u>Activity</u>	Balance <u>6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-14</u>
Class of 2016	\$ 2,470	\$ 1,831	\$ 1,821	\$ 0	\$ 2,480
Class of 2017	0	9,509	4,720	0	4,789
Cheerleaders-Jr. High	1,199	2,690	1,382	0	2,507
Computer	781	72	594	0	259
Cross Country	2,546	1,990	3,504	0	1,032
DARE	0	4,175	4,174	0	1
Debate Club	40	0	0	0	40
Desktop Publishing	3,317	11,995	8,161	0	7,151
Drama	1,457	1,523	1,066	0	1,914
Engineering	779	575	446	0	908
FBLA	1,532	10,200	10,683	0	1,049
FCA	4,053	6,787	7,072	0	3,768
FCCLA	(1,191)	0	0	0	(1,191)
FFA	5,082	71,606	73,491	0	3,197
FHA	709	13,612	14,308	0	13
Field Trips	5,481	52,469	54,802	548	3,696
Fishing Club	819	8,472	5,985	0	3,306
Football	380	103,690	97,070	108	7,108
Football-Jr. High	3,719	0	3,719	0	0
Football Club	6,999	17,934	20,162	(138)	4,633
Football Trainers	708	0	40	0	668
Forensic Science	543	2,117	2,047	0	613
Functional Workshop	3,186	11,035	8,102	0	6,119
Garden Club	1,055	0	0	0	1,055
Gifted	279	0	174	0	105
Golf	706	451	993	0	164
Graduation	10,737	3,000	4,462	0	9,275
Guidance Office	1,646	787	902	0	1,531
Health Center	1,320	0	0	(1,320)	0
Home Economics	0	410	410	0	0
JROTC	15,244	66,599	60,320	939	22,462
K Kids	230	1,272	315	0	1,187
Key Club	656	4,429	4,676	0	409

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, 2014
(Continued)

Restricted <u>Activity</u>	Balance <u>6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-14</u>
LAP	\$ 314	\$ 0	\$ 0	\$ 0	\$ 314
Library	13,129	47,782	47,961	(872)	12,078
Maroon Line/Dance Lines	5,525	25,715	25,211	(156)	5,873
Math Club	976	1,660	249	0	2,387
Music Club	1,943	0	1,068	(816)	59
National Honor Society	2,119	2,650	2,152	0	2,617
Orchestra	32,819	78,667	81,919	300	29,867
PAL	10,329	40,614	29,736	0	21,207
PBIS	4,086	10,320	16,029	3,262	1,639
Peer Helpers/Facilitators	210	0	0	0	210
Pep Squad	882	8,049	8,056	0	875
Physics	233	825	722	0	336
Playground Equipment	12,003	4,068	178	0	15,893
Powerlifting	771	18,063	17,332	0	1,502
Pre-K	0	0	0	2,982	2,982
Pro Start	50	7,356	7,325	0	81
PTSO/PTO/Parent Assoc.	45,936	68,859	60,873	42	53,964
Publications	5,080	33,486	31,943	0	6,623
Quarterback Club	3,667	0	3,667	0	0
Quiz Bowl	1,379	575	1,028	0	926
Right Start	476	0	250	0	226
Robotics	2,047	3,302	3,412	0	1,937
SADD	3,869	11,800	9,600	(1,146)	4,923
School Climate	2	0	0	0	2
Science	1,859	4,032	2,399	0	3,492
Science Club	666	0	158	0	508
Soccer	463	774	460	0	777
Soccer-Boys	988	2,450	2,492	0	946
Soccer-Girls	1,204	11,519	8,928	0	3,795
Softball	2,484	62,499	63,136	0	1,847
Spanish Club	444	506	626	0	324
St. Jude's	3,730	0	0	0	3,730
Student Assistance/Supply	2,288	1,004	0	0	3,292

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, 2014
(Continued)

Restricted <u>Activity</u>	Balance <u>6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-14</u>
Student Council/SGO	\$ 3,382	\$ 12,132	\$ 10,128	\$ 1,539	\$ 6,925
Student Leadership	195	0	0	0	195
Student Trips	5,292	12,854	11,048	0	7,098
Swimming	59	6,862	5,984	0	937
SWPBS	1,911	4,713	6,780	900	744
Teacher/Classroom Supplies	4,801	25,960	34,367	8,818	5,212
Teachers' Concessions	2,765	3,228	3,597	0	2,396
Teachers' Courtesy Fund	1,229	8,619	8,378	85	1,555
Technology	529	9,754	16,197	15,000	9,086
Tennis	902	5,575	5,166	0	1,311
Textbooks	1,957	0	1,957	0	0
Track	10,076	26,697	30,537	0	6,236
Yearbook	15,066	25,714	24,823	1,850	17,807
YACA	174	4,366	4,207	0	333
Miscellaneous	<u>149</u>	<u>510</u>	<u>364</u>	<u>0</u>	<u>295</u>
Total	<u>\$441,664</u>	<u>\$1,543,195</u>	<u>\$1,543,879</u>	<u>\$36,323</u>	<u>\$477,303</u>

The accompanying notes are an integral part of this statement.

INDIVIDUAL SCHOOL INFORMATION

NATCHITOCHEs CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$68,658</u>	<u>\$199,184</u>	<u>\$267,842</u>	<u>\$271,345</u>
LIABILITIES:				
Due to Student Clubs	<u>\$68,658</u>	<u>\$199,184</u>	<u>\$267,842</u>	<u>\$271,345</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 4,300	\$ 0	\$ 4,300	\$ 1,569
Concession Sales	16,296	0	16,296	12,108
Vehicle Expense	0	0	0	60
Student I.D.	9,774	0	9,774	9,605
Parking Permits	5,295	0	5,295	4,410
Interest Income	458	0	458	697
Academic	0	403	403	848
Athletics-Gym Fee	0	505	505	2,865
Athletics	0	0	0	18,921
4-H Club	0	401	401	569
African American	0	11,612	11,612	7,138
Art	0	4,420	4,420	6,320
Athletic Boosters	0	37,107	37,107	38,305
BETA Club	0	2,782	2,782	2,593
Band Boosters	0	27,897	27,897	47,928
Baseball	0	37,816	37,816	33,064
Basketball	0	21,390	21,390	17,727
Basketball-Boys	0	57,796	57,796	23,145
Basketball-Girls	0	37,737	37,737	43,719
Biology (AP)	0	0	0	512
Biology	0	1,121	1,121	2,490
Cheerleaders	0	29,578	29,578	46,740
Chiefettes	0	28,892	28,892	20,766
Choir	0	0	0	980
Class of 2017	0	9,509	9,509	0
Class of 2013	0	0	0	7,434
Class of 2014	0	5,741	5,741	9,726
Class of 2015	0	7,030	7,030	2,574
Class of 2016	0	1,831	1,831	4,300
Computer	0	72	72	40
Cross Country	0	1,990	1,990	5,703
Debate Club	0	0	0	40

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Desktop Publishing	\$ 0	\$ 11,995	\$ 11,995	\$ 7,005
Drama	0	816	816	599
Engineering	0	575	575	1,050
FBLA	0	10,200	10,200	10,781
FCA	0	1,385	1,385	7,361
FFA	0	39,772	39,772	36,447
FHA	0	13,612	13,612	1,604
Fishing Club	0	8,472	8,472	6,104
Football	0	103,690	103,690	82,865
Football-Jr. High	0	0	0	27,015
Forensic Science	0	2,117	2,117	2,077
Functional Workshop	0	11,035	11,035	13,863
Golf	0	451	451	1,016
Graduation	0	3,000	3,000	4,965
Guidance Office	0	787	787	540
JROTC	0	40,186	40,186	34,877
Key Club	0	4,429	4,429	3,735
Library	0	497	497	405
Maroon Line/Dance Lines	0	24,335	24,335	15,450
Math	0	460	460	0
National Honor Society	0	2,650	2,650	1,895
Orchestra	0	8,142	8,142	94,174
PBIS	0	6,583	6,583	13,175
Physics	0	825	825	346
Powerlifting	0	18,063	18,063	14,322
Pro Start	0	7,356	7,356	7,327
Publications	0	33,486	33,486	29,026
Quarterback Club	0	0	0	5,940
Quiz Bowl	0	350	350	110
Robotics	0	75	75	0
SADD	0	11,800	11,800	12,402
Science	0	4,032	4,032	4,148

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
Soccer	\$ 0	\$ 774	\$ 774	\$ 1,790
Soccer-Boys	0	2,450	2,450	1,556
Soccer-Girls	0	11,519	11,519	5,971
Softball	0	54,994	54,994	32,897
St. Jude's	0	0	0	982
Student Council/SGO	0	3,367	3,367	4,308
Student Leadership	0	0	0	135
Swimming	0	6,862	6,862	4,489
Technology	0	2,783	2,783	1,476
Tennis	0	5,575	5,575	1,001
Track	0	14,180	14,180	16,553
Textbooks	283	0	283	2,638
YACA	0	4,366	4,366	0
Donations/Miscellaneous	<u>15,370</u>	<u>0</u>	<u>15,370</u>	<u>20,530</u>
Total Additions	<u>\$51,776</u>	<u>\$803,676</u>	<u>\$855,452</u>	<u>\$907,846</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 Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 2,947	\$ 0	\$ 2,947	\$ 1,568
Educ. Supplies/Materials	4,783	0	4,783	0
Telephone	4,954	0	4,954	0
Concession Purchases	4,185	0	4,185	4,392
Parking Stickers	1,318	0	1,318	285
Student I.D.	2,595	0	2,595	3,207
Vehicle Expenses	0	0	0	37
Academic	0	0	0	2,345
African American	0	10,404	10,404	7,980
Athletics-Gym Fee	0	1,606	1,606	1,329
Athletics	0	0	0	18,921
4-H Club	0	230	230	246
Art	0	4,593	4,593	6,663
Athletic Boosters	0	36,479	36,479	36,155
BETA Club	0	3,775	3,775	2,068
Band Boosters	0	24,820	24,820	51,176
Baseball	0	44,776	44,776	31,509
Basketball	0	20,625	20,625	17,652
Basketball-Boys	0	50,238	50,238	24,396
Basketball-Girls	0	33,903	33,903	42,653
Biology (AP)	0	0	0	92
Bible Club	0	0	0	147
Biology	0	1,203	1,203	2,299
Cheerleaders	0	61,390	61,390	13,835
Chiefettes	0	28,056	28,056	19,053
Choir	0	101	101	919
Class of 2017	0	4,720	4,720	0
Class of 2013	0	1,800	1,800	6,686
Class of 2014	0	4,821	4,821	12,369
Class of 2015	0	9,110	9,110	2,585
Class of 2016	0	1,821	1,821	1,830
Computer	0	594	594	142

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Cross Country	\$ 0	\$ 3,504	\$ 3,504	\$ 3,472
Desktop Publishing	0	8,161	8,161	8,944
Drama	0	465	465	804
Engineering	0	446	446	271
FBLA	0	10,683	10,683	10,139
FCA	0	1,749	1,749	5,892
FFA	0	44,370	44,370	38,954
FHA	0	14,308	14,308	1,303
Fishing Club	0	5,985	5,985	5,285
Football	0	97,070	97,070	94,709
Football-Jr. High	0	3,719	3,719	31,005
Forensic Science	0	2,047	2,047	1,828
Functional Workshop	0	8,102	8,102	18,071
Golf	0	993	993	486
Graduation	0	4,462	4,462	4,811
Guidance Office	0	902	902	618
JROTC	0	32,861	32,861	35,065
Key Club	0	4,676	4,676	3,544
Library	0	478	478	463
Maroon Line/Dance Lines	0	24,302	24,302	19,567
National Honor Society	0	2,152	2,152	218
Orchestra	0	15,359	15,359	84,566
PBIS	0	8,154	8,154	13,358
Physics	0	722	722	113
Powerlifting	0	17,332	17,332	13,765
Pro Start	0	7,325	7,325	9,421
Publications	0	31,943	31,943	30,602
Quarterback Club	0	3,667	3,667	5,474
Quiz Bowl	0	779	779	386
Right Start	0	250	250	186
Robotics	0	278	278	163
SADD	0	9,600	9,600	10,201

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
Science	\$ 0	\$ 2,399	\$ 2,399	\$ 3,831
Science Club	0	158	158	1,795
Soccer	0	460	460	1,930
Soccer-Boys	0	2,492	2,492	3,734
Soccer-Girls	0	8,928	8,928	8,763
Softball	0	54,221	54,221	35,101
Student Council/SGO	0	3,759	3,759	3,314
Student Leadership	0	0	0	72
Swimming	0	5,984	5,984	4,506
Tennis	0	5,166	5,166	1,965
Track	0	20,006	20,006	13,591
Teacher/Classroom Supplies	0	7,453	7,453	0
Technology	0	2,246	2,246	947
Textbooks	402	0	402	150
YACA	0	4,207	4,207	0
Miscellaneous	<u>8,383</u>	<u>0</u>	<u>8,383</u>	<u>25,312</u>
Total Deductions	<u>\$29,567</u>	<u>\$829,388</u>	<u>\$858,955</u>	<u>\$871,234</u>
Increase (Decrease) in Net Position Before Transfers	\$ 22,209	\$ (25,712)	\$ (3,503)	\$ 36,612
Other Financing Sources (Uses):				
Transfers In	7,162	17,108	24,270	3,245
Transfers Out	<u>(17,108)</u>	<u>(7,162)</u>	<u>(24,270)</u>	<u>(3,245)</u>
Increase (Decrease) in Net Position	\$ 12,263	\$ (15,766)	\$ (3,503)	\$ 36,612
Net Position at Beginning of Year	<u>56,395</u>	<u>214,950</u>	<u>271,345</u>	<u>234,733</u>
Net Position at End of Year	<u>\$ 68,658</u>	<u>\$199,184</u>	<u>\$267,842</u>	<u>\$271,345</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, 2014

Restricted Activity	Balance 6-30-13	Additions	Deductions	Transfers In/(Out)	Balance 6-30-14
Academic	\$ 6	\$ 403	\$ 0	\$ 0	\$ 409
African American	468	11,612	10,404	(236)	1,440
Athletics	2,399	505	1,606	0	1,298
4-H Club	697	401	230	0	868
Art	328	4,420	4,593	0	155
Athletic Boosters (Assoc.)	4,894	37,107	36,479	0	5,522
BETA Club	1,747	2,782	3,775	0	754
Band Boosters	1,185	27,897	24,820	0	4,262
Baseball	7,470	37,816	44,776	(10)	500
Basketball	842	21,390	20,625	0	1,607
Basketball-Boys	3,924	57,796	50,238	3,666	15,148
Basketball-Girls	3,313	37,737	33,903	0	7,147
Bible Club	75	0	0	0	75
Biology	382	1,121	1,203	0	300
Biology (AP)	420	0	0	0	420
Chad Hargis Fund	186	0	0	0	186
Cheerleaders	35,936	29,578	61,390	(748)	3,376
Chiefettes	26,265	28,892	28,056	(528)	26,573
Choir	244	0	101	0	143
Class of 2017	0	9,509	4,720	0	4,789
Class of 2013	1,994	0	1,800	0	194
Class of 2014	808	5,741	4,821	0	1,728
Class of 2015	3,022	7,030	9,110	0	942
Class of 2016	2,470	1,831	1,821	0	2,480
Close-up	1,199	0	0	0	1,199
Computer	781	72	594	0	259
Cross Country	2,546	1,990	3,504	0	1,032
Debate Club	40	0	0	0	40
Desktop Publishing	3,317	11,995	8,161	0	7,151
Drama	562	816	465	0	913
Engineering	779	575	446	0	908
FBLA	1,532	10,200	10,683	0	1,049
FCA	2,216	1,385	1,749	0	1,852
FFA	4,602	39,772	44,370	0	4

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014
(Continued)

Restricted Activity	Balance 6-30-13	Additions	Deductions	Transfers In/(Out)	Balance 6-30-14
FHA	\$ 709	\$ 13,612	\$ 14,308	\$ 0	\$ 13
Fishing Club	819	8,472	5,985	0	3,306
Football-Jr. High	3,719	0	3,719	0	0
Football	1,088	103,690	97,070	108	7,816
Forensic Science	543	2,117	2,047	0	613
Functional Workshop	3,186	11,035	8,102	0	6,119
Golf	706	451	993	0	164
Graduation	10,737	3,000	4,462	0	9,275
Guidance Office	1,646	787	902	0	1,531
JROTC	1,168	40,186	32,861	(204)	8,289
Key Club	656	4,429	4,676	0	409
Library	441	497	478	0	460
Maroon Line/Dance Lines	3,971	24,335	24,302	(156)	3,848
Math Club	0	460	0	0	460
National Honor Society	2,119	2,650	2,152	0	2,617
Orchestra	25,814	8,142	15,359	0	18,597
PBIS	2,144	6,583	8,154	(300)	273
Physics	233	825	722	0	336
PTSO/PTO/Parent Assoc.	380	0	0	0	380
Powerlifting	771	18,063	17,332	0	1,502
Pro Start	50	7,356	7,325	0	81
Publications	5,080	33,486	31,943	0	6,623
Quarterback Club	3,667	0	3,667	0	0
Quiz Bowl	702	350	779	0	273
Right Start	476	0	250	0	226
Robotics	637	75	278	0	434
SADD	3,869	11,800	9,600	(1,146)	4,923
Science	2,078	4,032	2,399	0	3,711
Science Club	224	0	158	0	66
Soccer	463	774	460	0	777
Soccer-Boys	988	2,450	2,492	0	946
Soccer-Girls	1,204	11,519	8,928	0	3,795

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEES CENTRAL HIGH
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014
(Continued)

Restricted Activity	Balance 6-30-13	Additions	Deductions	Transfers In/(Out)	Balance 6-30-14
Softball	\$ 497	\$ 54,994	\$ 54,221	\$ 0	\$ 1,270
St. Jude's	3,730	0	0	0	3,730
Student Council/SGO	2,569	3,367	3,759	0	2,177
Student Leadership	195	0	0	0	195
Swimming	59	6,862	5,984	0	937
Tennis	902	5,575	5,166	0	1,311
Technology	529	2,783	2,246	0	1,066
Track	9,375	14,180	20,006	0	3,549
Teacher/Classroom Supplies	0	0	7,453	9,500	2,047
Teachers' Courtesy Fund	157	0	0	0	157
YACA	0	4,366	4,207	0	159
Total	<u>\$214,950</u>	<u>\$803,676</u>	<u>\$829,388</u>	<u>\$ 9,946</u>	<u>\$199,184</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 Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$16,369</u>	<u>\$41,711</u>	<u>\$58,080</u>	<u>\$54,781</u>
LIABILITIES:				
Due to Student Clubs	<u>\$16,369</u>	<u>\$41,711</u>	<u>\$58,080</u>	<u>\$54,781</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Concession Sales	\$65,573	\$ 0	\$ 65,573	\$ 44,316
Athletics, Other	5,440	0	5,440	2,045
Locker Fees	9	0	9	96
Parking Permits	210	0	210	265
Interest Income	119	0	119	153
Band	0	4,203	4,203	0
Baseball	0	6,247	6,247	11,429
Baseball Boosters	0	0	0	800
Basketball-Jr. High Boys	0	367	367	0
Basketball-Jr. High Girls	0	482	482	0
Basketball-Boys	0	28,922	28,922	19,241
Basketball-Girls	0	28,091	28,091	10,272
BETA Club	0	2,625	2,625	2,427
Cheerleaders	0	16,753	16,753	4,987
Cheerleaders-Jr. High	0	2,690	2,690	0
Class of 2013	0	0	0	1,408
Class of 2014	0	1,530	1,530	4,073
Class of 2015	0	1,883	1,883	0
FCA	0	75	75	544
FFA	0	31,834	31,834	27,260
Football	0	17,934	17,934	21,178
JROTC	0	26,413	26,413	27,947
Library	0	501	501	705
Softball	0	6,419	6,419	9,162
Spanish Club	0	506	506	855
Student Council/SGO	0	63	63	0
Track	0	6,252	6,252	6,661
Teachers' Concessions	0	579	579	718
Textbooks	619	0	619	299
Yearbook	0	3,950	3,950	3,670
Donations/Miscellaneous	<u>24,150</u>	<u>0</u>	<u>24,150</u>	<u>20,270</u>
Total Additions	<u>\$96,120</u>	<u>\$188,319</u>	<u>\$284,439</u>	<u>\$220,781</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Concession Purchases	\$ 43,364	\$ 0	\$ 43,364	\$ 39,375
Athletics, Other	5,085	0	5,085	1,562
Parking Stickers	272	0	272	203
AR Club	0	0	0	35
Band	0	3,931	3,931	0
Baseball	0	7,906	7,906	12,918
Baseball Boosters	0	0	0	800
Basketball-Jr. High Boys	0	174	174	0
Basketball-Boys	0	29,528	29,528	16,324
Basketball-Girls	0	21,456	21,456	12,951
BETA Club	0	2,724	2,724	2,699
Cheerleaders	0	17,130	17,130	5,081
Cheerleaders-Jr. High	0	1,382	1,382	0
Class of 2012	0	1,105	1,105	446
Class of 2013	0	645	645	1,096
Class of 2014	0	2,522	2,522	3,819
Class of 2015	0	1,500	1,500	0
FCA	0	0	0	495
FFA	0	29,121	29,121	27,359
Football Club	0	20,162	20,162	15,336
Football Trainers	0	40	40	0
JROTC	0	27,459	27,459	26,916
Library	0	586	586	100
PBIS	0	0	0	122
Right Start	0	0	0	170
Softball	0	7,829	7,829	7,827
Spanish Club	0	626	626	781
Student Council/SGO	0	300	300	417
Track	0	5,670	5,670	6,661
Teachers' Concessions	0	408	408	475
Textbooks	69	0	69	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
Yearbook	\$ 0	\$ 4,277	\$ 4,277	\$ 8,869
Donations/Miscellaneous	<u>45,869</u>	<u>0</u>	<u>45,869</u>	<u>19,694</u>
Total Deductions	<u>\$94,659</u>	<u>\$186,481</u>	<u>\$281,140</u>	<u>\$212,531</u>
Increase (Decrease) in Net Position Before Transfers	\$ 1,461	\$ 1,838	\$ 3,299	\$ 8,250
Other Financing Sources (Uses):				
Transfers In	0	977	977	3,433
Transfers Out	<u>(977)</u>	<u>0</u>	<u>(977)</u>	<u>(3,433)</u>
Increase (Decrease) in Net Position	\$ 484	\$ 2,815	\$ 3,299	\$ 8,250
Net Position at Beginning of Year	<u>15,885</u>	<u>38,896</u>	<u>54,781</u>	<u>46,531</u>
Net Position at End of Year	<u>\$16,369</u>	<u>\$ 41,711</u>	<u>\$ 58,080</u>	<u>\$ 54,781</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

Restricted <u>Activity</u>	Balance <u>6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	Transfers <u>In/(Out)</u>	Balance <u>6-30-14</u>
AR Club	\$ 245	\$ 0	\$ 0	\$ 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	4,208	2,625	2,724	0	4,109
Band	246	4,203	3,931	0	518
Baseball	466	6,247	7,906	1,193	0
Baseball Boosters	1,183	0	0	(1,183)	0
Basketball-Jr. High Boys	0	367	174	0	193
Basketball-Jr. High Girls	0	482	0	0	482
Basketball-Boys	2,620	28,922	29,528	0	2,014
Basketball-Girls	425	28,091	21,456	(248)	6,812
Cheerleaders	542	16,753	17,130	(125)	40
Cheerleaders-Jr. High	0	2,690	1,382	0	1,308
Class of 2015	0	1,883	1,500	0	383
Class of 2012	1,105	0	1,105	0	0
Class of 2013	726	0	645	0	81
Class of 2014	1,438	1,530	2,522	250	696
Drama	696	0	0	0	696
FCA	152	75	0	0	227
FCCLA	(1,191)	0	0	0	(1,191)
FFA	318	31,834	29,121	0	3,031
Football Club	6,999	17,934	20,162	(138)	4,633
JROTC	14,076	26,413	27,459	1,143	14,173
Football Trainers	0	0	40	0	(40)
Library	1,002	501	586	0	917
Dance Line	118	0	0	0	118
PBIS	25	0	0	0	25
PTSO/PTO/Parent Assoc.	47	0	0	0	47
Science	(219)	0	0	0	(219)
Softball	1,987	6,419	7,829	0	577
Spanish Club	288	506	626	0	168
Student Council/SGO	358	63	300	0	121
Teachers' Concessions	277	579	408	85	533
Track	0	6,252	5,670	0	582
Yearbook	<u>531</u>	<u>3,950</u>	<u>4,277</u>	<u>0</u>	<u>204</u>
Total	<u>\$38,896</u>	<u>\$188,319</u>	<u>\$186,481</u>	<u>\$ 977</u>	<u>\$41,711</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$14,589</u>	<u>\$43,283</u>	<u>\$57,872</u>	<u>\$48,479</u>
LIABILITIES:				
Due to Student Clubs	<u>\$14,589</u>	<u>\$43,283</u>	<u>\$57,872</u>	<u>\$48,479</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 2,505	\$ 0	\$ 2,505	\$ 6,500
Telephone	700	0	700	1,450
Concessions	12,992	0	12,992	10,278
Book Fair	0	7,105	7,105	0
Carnival Income & Other Fundraisers	22,656	0	22,656	23,583
Field Trips	0	19,366	19,366	15,218
Interest Income	89	0	89	129
Athletics	0	6,232	6,232	5,414
4-H Club	0	208	208	450
Art	0	0	0	1,758
Cheerleaders	0	4,514	4,514	10,523
DARE	0	938	938	1,229
Drama	0	390	390	0
FCA	0	671	671	1,443
K Kids	0	978	978	0
Library	0	0	0	8,033
Math Club	0	0	0	300
Orchestra	0	2,370	2,370	1,625
Playground Equipment	0	121	121	0
PTSO/PTO/Parent Assoc.	0	12,366	12,366	850
Robotics	0	0	0	2,140
Student Council/SGO	0	2,565	2,565	0
SWPBS	0	199	199	0
Teachers' Concessions	0	1,866	1,866	1,480
Teachers' Courtesy Fund	0	655	655	330
Teacher/Classroom Supplies	0	1,236	1,236	0
Yearbook	0	4,699	4,699	2,975
Repairs & Maintenance	1,000	0	1,000	2,500
Donations/Miscellaneous	<u>995</u>	<u>0</u>	<u>995</u>	<u>1,000</u>
 Total Additions	 <u>\$40,937</u>	 <u>\$66,479</u>	 <u>\$107,416</u>	 <u>\$ 99,208</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 816	\$ 0	\$ 816	\$ 0
Educ. Supplies/Materials	6,865	0	6,865	6,296
Telephone	1,619	0	1,619	1,471
Concession Purchases	8,873	0	8,873	10,779
Book Fair Costs	0	7,161	7,161	0
Carnival & Other				
Fundraiser Costs	14,777	0	14,777	32,850
Field Trips	0	18,686	18,686	14,185
Repairs & Maintenance	1,013	0	1,013	2,188
Athletics	0	4,283	4,283	4,111
4-H Club	0	497	497	380
Art	0	218	218	1,086
Cheerleaders	0	1,472	1,472	10,438
DARE	0	937	937	1,229
Drama	0	389	389	0
FCA	0	762	762	1,149
Library	0	0	0	8,789
Math Club	0	120	120	120
Orchestra	0	2,783	2,783	825
PTSO/PTO/Parent Assoc.	0	11,919	11,919	2,710
Robotics	0	0	0	730
Student Council/SGO	0	707	707	0
SWPBS Account	0	580	580	0
Teachers' Concessions	0	2,324	2,324	1,566
Teachers' Courtesy Fund	0	582	582	604
Teacher/Classroom Supplies	0	3,331	3,331	2,089
Yearbook	0	4,186	4,186	2,666
Donations/Miscellaneous	<u>3,123</u>	<u>0</u>	<u>3,123</u>	<u>605</u>
Total Deductions	<u>\$37,086</u>	<u>\$60,937</u>	<u>\$ 98,023</u>	<u>\$106,866</u>

Continued next page.

The accompanying notes are an integral part of this statement.

NATCHITOCHEs MAGNET
SCHOOL ACTIVITY FUNDS
NATCHITOCHEs, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
Increase (Decrease) in Net Position Before Transfers	\$ 3,851	\$ 5,542	\$ 9,393	\$ (7,658)
Other Financing Sources (Uses):				
Transfers In	0	5,324	5,324	6,041
Transfers Out	<u>(5,324)</u>	<u>0</u>	<u>(5,324)</u>	<u>(6,041)</u>
Increase (Decrease) In Net Position	\$ (1,473)	\$10,866	\$ 9,393	\$ (7,658)
Net Position at Beginning of Year	<u>16,062</u>	<u>32,417</u>	<u>48,479</u>	<u>56,137</u>
Net Position at End of Year	<u>\$14,589</u>	<u>\$43,283</u>	<u>\$ 57,872</u>	<u>\$ 48,479</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, 2014

Restricted Activity	Balance 6-30-13	Additions	Deductions	Transfers In/(Out)	Balance 6-30-14
4-H Club	\$ 455	\$ 208	\$ 497	\$ 0	\$ 166
Art	858	0	218	0	640
Athletics	2,807	6,232	4,283	0	4,756
Cheerleaders	33	4,514	1,472	0	3,075
Dance	962	0	0	0	962
DARE	0	938	937	0	1
Drama	0	390	389	0	1
FCA	319	671	762	0	228
Field Trips	3,408	19,366	18,686	1,430	5,518
Garden Club	1,055	0	0	0	1,055
K Kids	202	978	0	0	1,180
LAP	314	0	0	0	314
Book Fair	1,441	7,105	7,161	0	1,385
Math Club	587	0	120	0	467
Orchestra	1,360	2,370	2,783	300	1,247
Playground Equipment	5,674	121	0	0	5,795
PTSO/PTO/Parent Assoc.	6,217	12,366	11,919	42	6,706
Quiz Bowl	137	0	0	0	137
Robotics	1,410	0	0	0	1,410
Student Council	0	2,565	707	352	2,210
SWPBS	100	199	580	400	119
Teacher/Classroom Supplies	11	1,236	3,331	2,300	216
Teachers' Concessions	2,076	1,866	2,324	0	1,618
Teachers' Courtesy Fund	55	655	582	0	128
Yearbook	<u>2,936</u>	<u>4,699</u>	<u>4,186</u>	<u>500</u>	<u>3,949</u>
Total	<u>\$32,417</u>	<u>\$66,479</u>	<u>\$60,937</u>	<u>\$ 5,324</u>	<u>\$43,283</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 Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$21,581</u>	<u>\$6,608</u>	<u>\$28,189</u>	<u>\$35,284</u>
LIABILITIES:				
Due to Student Clubs	<u>\$21,581</u>	<u>\$6,608</u>	<u>\$28,189</u>	<u>\$35,284</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 1,000	\$ 0	\$ 1,000	\$ 36
Educational Materials	863	0	863	124
Concession Sales	8,761	0	8,761	13,888
Field Trips	0	12,489	12,489	23,302
Interest Income	53	0	53	85
Athletics-Boys	0	4,247	4,247	1,972
Athletics-Girls	0	21,886	21,886	23,241
4-H Club	0	0	0	249
Art	0	240	240	0
Cheerleaders	0	0	0	2,348
FCA	0	60	60	0
Library	0	1,945	1,945	2,032
PBIS	0	220	220	1,517
Quiz Bowl	0	225	225	0
Softball	0	1,086	1,086	1,836
Teachers' Courtesy Fund	0	2,592	2,592	732
Miscellaneous/Donations	<u>3,129</u>	<u>510</u>	<u>3,639</u>	<u>10,286</u>
Total Additions	<u>\$13,806</u>	<u>\$45,500</u>	<u>\$59,306</u>	<u>\$81,648</u>
DEDUCTIONS:				
Office Expenses	\$ 321	\$ 0	\$ 321	\$ 354
Educ. Supplies/Materials	974	0	974	49
Telephone	1,956	0	1,956	0
Concession Purchases	9,675	0	9,675	13,748
Field Trips	0	13,272	13,272	22,306
Athletics-Boys	0	4,271	4,271	2,129
Athletics-Girls	0	24,622	24,622	22,266
4-H Club	0	56	56	233
Art	0	89	89	0
Band	0	0	0	363
Cheerleaders	0	0	0	2,387
FCA	0	0	0	87

Continued next page.

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 Position
For the Year Ended June 30, 2014
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
Library	\$ 0	\$ 1,896	\$ 1,896	\$ 1,976
Orchestra	0	0	0	224
PBIS	0	1,161	1,161	548
PTSO/PTO/Parent Assoc.	0	335	335	0
Quiz Bowl	0	225	225	0
Softball	0	1,086	1,086	1,706
Student Council	0	0	0	931
Teachers' Concessions	0	0	0	9
Teachers' Courtesy Fund	0	3,088	3,088	1,560
Miscellaneous	<u>3,010</u>	<u>364</u>	<u>3,374</u>	<u>14,162</u>
 Total Deductions	 <u>\$15,936</u>	 <u>\$50,465</u>	 <u>\$66,401</u>	 <u>\$85,038</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ (2,130)	 \$ (4,965)	 \$ (7,095)	 \$ (3,390)
Other Financing Sources (Uses):				
Transfers In	0	548	548	2,554
Transfers Out	<u>(548)</u>	<u>0</u>	<u>(548)</u>	<u>(2,554)</u>
 Increase (Decrease) in Net Position	 \$ (2,678)	 \$ (4,417)	 \$ (7,095)	 \$ (3,390)
 Net Position at Beginning of Year	 <u>24,259</u>	 <u>11,025</u>	 <u>35,284</u>	 <u>38,674</u>
 Net Position at End of Year	 <u>\$21,581</u>	 <u>\$ 6,608</u>	 <u>\$28,189</u>	 <u>\$35,284</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Athletics-Boys	\$ 24	\$ 4,247	\$ 4,271	\$ 0	\$ 0
Athletics-Girls	5,022	21,886	24,622	0	2,286
4-H Club	314	0	56	0	258
Art	0	240	89	0	151
FCA	162	60	0	0	222
Field Trips	996	12,489	13,272	548	761
Library	495	1,945	1,896	0	544
Music Club	6	0	0	0	6
PBIS	984	220	1,161	0	43
PTSO/PTO/Parent Assoc.	2,344	0	335	0	2,009
Quiz Bowl	0	225	225	0	0
Softball	0	1,086	1,086	0	0
Teachers' Courtesy Fund	529	2,592	3,088	0	33
Miscellaneous	<u>149</u>	<u>510</u>	<u>364</u>	<u>0</u>	<u>295</u>
Total	<u>\$11,025</u>	<u>\$45,500</u>	<u>\$50,465</u>	<u>\$548</u>	<u>\$6,608</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$9,303</u>	<u>\$3,208</u>	<u>\$12,511</u>	<u>\$15,161</u>
LIABILITIES:				
Due to Student Clubs	<u>\$9,303</u>	<u>\$3,208</u>	<u>\$12,511</u>	<u>\$15,161</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 4	\$ 0	\$ 4	\$ 1,369
Concessions	4,851	0	4,851	5,141
Athletics	127	0	127	0
Spirit/T-Shirt Sales	1,397	0	1,397	0
Carnival Income & Other Fundraisers	235	450	685	2,075
Field Trips	3,743	0	3,743	2,404
4-H Club	0	421	421	172
Library	0	1,656	1,656	1,017
PBIS	0	96	96	0
Quiz Bowl	0	0	0	75
Teachers' Concessions	0	470	470	434
Teachers' Courtesy Fund	0	4	4	828
Textbooks	0	0	0	45
Donations/Miscellaneous	<u>8,172</u>	<u>0</u>	<u>8,172</u>	<u>10,138</u>
 Total Additions	 <u>\$18,529</u>	 <u>\$ 3,097</u>	 <u>\$21,626</u>	 <u>\$23,698</u>
DEDUCTIONS:				
Office Expenses	\$ 1,707	\$ 0	\$ 1,707	\$ 1,259
Educ. Supplies/Materials	2,000	0	2,000	0
Telephone	318	0	318	0
Concessions	3,782	0	3,782	3,023
Athletics	127	0	127	0
Spirit Shirt Costs	1,164	0	1,164	0
Carnival & Other Fundraiser Costs	1,193	450	1,643	902
Field Trips	3,767	0	3,767	2,104
4-H Club	0	147	147	83
Health Center	0	0	0	123
Library	0	1,693	1,693	1,767
Math Club	0	129	129	0
PBIS	0	0	0	82
PTSO/PTO/Parent Assoc.	0	19	19	21

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Quiz Bowl	\$ 0	\$ 0	\$ 0	\$ 75
Student Assistance/Supply	0	0	0	533
Teachers' Concessions	0	262	262	334
Teachers' Courtesy Fund	0	0	0	902
Textbooks	118	0	118	0
Donations/Miscellaneous	<u>7,400</u>	<u>0</u>	<u>7,400</u>	<u>10,312</u>
 Total Deductions	 <u>\$21,576</u>	 <u>\$ 2,700</u>	 <u>\$24,276</u>	 <u>\$21,520</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ (3,047)	 \$ 397	 \$ (2,650)	 \$ 2,178
 Other Financing Sources (Uses):				
Transfers In	1,320	0	1,320	0
Transfers Out	<u>0</u>	<u>(1,320)</u>	<u>(1,320)</u>	<u>0</u>
 Increase (Decrease) in Net Position	 \$ (1,727)	 \$ (923)	 \$ (2,650)	 \$ 2,178
 Net Position at Beginning of Year	 <u>11,030</u>	 <u>4,131</u>	 <u>15,161</u>	 <u>12,983</u>
 Net Position at End of Year	 <u>\$ 9,303</u>	 <u>\$ 3,208</u>	 <u>\$12,511</u>	 <u>\$15,161</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
4-H Club	\$ 219	\$ 421	\$ 147	\$ 0	\$ 493
Band	38	0	0	0	38
Cheerleaders	184	0	0	0	184
Fundraisers	0	450	450	0	0
Health Center	1,320	0	0	(1,320)	0
Library	233	1,656	1,693	0	196
Math Club	183	0	129	0	54
PBIS	189	96	0	0	285
PTSO/PTO/Parent Assoc.	33	0	19	0	14
Student Assistance/Supply	5	0	0	0	5
Student Council/SGO	252	0	0	0	252
Teachers' Courtesy Fund	5	4	0	0	9
Teachers' Concessions	100	470	262	0	308
Yearbook	<u>1,370</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,370</u>
Total	<u>\$4,131</u>	<u>\$3,097</u>	<u>\$2,700</u>	<u>\$(1,320)</u>	<u>\$3,208</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 Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$3,607</u>	<u>\$9,124</u>	<u>\$12,731</u>	<u>\$6,101</u>
LIABILITIES:				
Due to Student Clubs	<u>\$3,607</u>	<u>\$9,124</u>	<u>\$12,731</u>	<u>\$6,101</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ADDITIONS:				
Office Receipts	\$ 2,631	\$ 0	\$ 2,631	\$ 14,123
Concession Sales	12,340	0	12,340	14,282
Athletics, Other Carnival Income & Other Fundraisers	0 11,055	196 0	196 11,055	2,240 22,482
Field Trips	0	7,967	7,967	4,130
Interest Income	21	0	21	24
4-H Club – 7 th & 8 th	0	170	170	0
Class – 3 rd Grade	0	0	0	222
Class – 4 th Grade	0	0	0	170
Class – 5 th Grade	0	0	0	320
Cheerleaders	0	0	0	1,833
DARE	0	3,237	3,237	1,153
Gifted	0	0	0	1,161
Library	0	24	24	3,403
PBIS	0	2,777	2,777	0
Pre-K	0	0	0	1,914
Teachers' Courtesy Fund	0	2,064	2,064	2,336
Teacher/Classroom Supplies	0	6,658	6,658	0
Yearbook	0	4,419	4,419	1,400
Donations/Miscellaneous	<u>289</u>	<u>0</u>	<u>289</u>	<u>2,500</u>
Total Additions	<u>\$26,336</u>	<u>\$27,512</u>	<u>\$53,848</u>	<u>\$ 73,693</u>
DEDUCTIONS:				
Office Expenses	\$ 4,046	\$ 0	\$ 4,046	\$ 8,897
Educ. Supplies/Materials	0	0	0	1,587
Telephone	1,239	0	1,239	101
Concession Purchases	8,389	0	8,389	14,165
Athletics, Other Carnival & Other Fundraiser Costs	0 11,013	0 0	0 11,013	2,240 20,772
Field Trips	0	7,194	7,194	4,541
Academic	0	0	0	518

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
4-H Club – 4 th thru 6 th	\$ 0	\$ 105	\$ 105	\$ 236
Class – 3 rd Grade	0	0	0	222
Class – 4 th Grade	0	1	1	169
Class – 5 th Grade	0	0	0	320
Cheerleaders	0	0	0	2,498
DARE	0	3,237	3,237	1,153
Gifted	0	174	174	585
Library	0	0	0	5,411
Lost Books	0	0	0	1,282
Music Club	0	0	0	765
PBIS	0	3,225	3,225	0
Pre-K	0	0	0	656
PTSO/PTO/Parent Assoc.	0	12	12	0
Teachers' Courtesy Fund	0	286	286	0
Teacher/Classroom Supplies	0	5,145	5,145	0
Yearbook	0	2,874	2,874	3,067
Miscellaneous	<u>278</u>	<u>0</u>	<u>278</u>	<u>1,962</u>
Total Deductions	<u>\$24,965</u>	<u>\$22,253</u>	<u>\$47,218</u>	<u>\$ 71,147</u>
Increase (Decrease) in Net Position Before Transfers	\$ 1,371	\$ 5,259	\$ 6,630	\$ 2,546
Other Financing Sources (Uses):				
Transfers In	0	0	0	10,344
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,344)</u>
Increase (Decrease) in Net Position	\$ 1,371	\$ 5,259	\$ 6,630	\$ 2,546
Net Position at Beginning of Year	<u>2,236</u>	<u>3,865</u>	<u>6,101</u>	<u>3,555</u>
Net Position at End of Year	<u>\$ 3,607</u>	<u>\$ 9,124</u>	<u>\$ 12,731</u>	<u>\$ 6,101</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Field Trips	\$ 579	\$ 7,967	\$ 7,194	\$ 0	\$1,352
Academic	102	0	0	0	102
Athletics	0	196	0	0	196
4-H Club – 4 th thru 6 th	222	170	105	0	287
Cheerleaders	19	0	0	0	19
Class – 4 th Grade	1	0	1	0	0
DARE	0	3,237	3,237	0	0
Gifted	279	0	174	0	105
Library	32	24	0	0	56
Music Club	816	0	0	(816)	0
PBIS	554	2,777	3,225	816	922
PTO	255	0	12	0	243
Pre-K	0	0	0	2,982	2,982
Quiz Bowl	7	0	0	0	7
Teachers' Courtesy Fund	1,671	6,658	5,145	(2,982)	202
Teacher Classroom Supplies	(1,442)	2,064	286	0	336
Yearbook	<u>770</u>	<u>4,419</u>	<u>2,874</u>	<u>0</u>	<u>2,315</u>
Total	<u>\$ 3,865</u>	<u>\$27,512</u>	<u>\$22,253</u>	<u>\$ 0</u>	<u>\$9,124</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position
June 30, 2014**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$5,261</u>	<u>\$7,783</u>	<u>\$13,044</u>	<u>\$9,776</u>
LIABILITIES:				
Due to Student Clubs	<u>\$5,261</u>	<u>\$7,783</u>	<u>\$13,044</u>	<u>\$9,776</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ADDITIONS:				
Concession Sales	\$13,071	\$ 0	\$13,071	\$ 9,440
Spirit Shirt Sales	7,996	0	7,996	7,973
Carnival Income & Other Fundraisers	12,946	0	12,946	9,508
Field Trips	0	20,914	20,914	1,815
Athletics	6,313	0	6,313	5,959
4-H Club	0	405	405	444
Cheerleaders	0	4,180	4,180	0
FCA	0	494	494	0
Library	0	3,422	3,422	1,234
PBIS	0	449	449	258
Teachers' Courtesy Fund	0	222	222	110
Teacher/Classroom Supplies	0	598	598	285
Yearbook	0	2,972	2,972	6,734
Donations/Miscellaneous	<u>15,151</u>	<u>0</u>	<u>15,151</u>	<u>19,594</u>
 Total Additions	 <u>\$55,477</u>	 <u>\$33,656</u>	 <u>\$89,133</u>	 <u>\$63,354</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 11	\$ 0	\$ 11	\$ 39
Concession Purchases	12,995	0	12,995	9,738
Spirit Shirt Costs	6,852	0	6,852	10,028
Carnival & Other				
Fundraiser Costs	11,520	0	11,520	9,507
Field Trips	0	20,914	20,914	1,974
Athletics	5,938	0	5,938	6,049
4-H Club	0	189	189	804
Cheerleaders	0	1,277	1,277	1,121
FCA	0	378	378	0
Library	0	3,256	3,256	1,234
Lost Books	0	355	355	0
PBIS	0	3,424	3,424	874
Teachers' Courtesy Fund	0	401	401	111
Teacher/Classroom Supplies	0	619	619	264
Yearbook	0	3,270	3,270	4,532
Donations/Miscellaneous	<u>14,466</u>	<u>0</u>	<u>14,466</u>	<u>22,295</u>
 Total Deductions	 <u>\$51,782</u>	 <u>\$34,083</u>	 <u>\$85,865</u>	 <u>\$68,570</u>
 Increase (Decrease) in Net Position Before Transfers	 \$ 3,695	 \$ (427)	 \$ 3,268	 \$ (5,216)
 Other Financing Sources (Uses):				
Transfers In	0	2,746	2,746	4,091
Transfers Out	<u>(2,746)</u>	<u>0</u>	<u>(2,746)</u>	<u>(4,091)</u>
 Increase (Decrease) in Net Position	 \$ 949	 \$ 2,319	 \$ 3,268	 \$ (5,216)
 Net Position at Beginning of Year	 <u>4,312</u>	 <u>5,464</u>	 <u>9,776</u>	 <u>14,992</u>
 Net Position at End of Year	 <u>\$ 5,261</u>	 <u>\$ 7,783</u>	 <u>\$13,044</u>	 <u>\$ 9,776</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
4-H Club	\$1,349	\$ 405	\$ 189	\$ 0	\$1,565
BETA Club	187	0	0	(187)	0
Cheerleaders	29	4,180	1,277	0	2,932
FCA	80	449	378	0	151
Field Trips	0	20,914	20,914	0	0
Library	68	3,422	3,256	0	234
Peer Helpers/Facilitators	46	0	0	0	46
PBIS	184	494	3,424	2,746	0
Student Council	0	0	0	187	187
Teachers' Courtesy Fund	198	222	401	0	19
Teacher Class Fees	21	598	619	0	0
Textbooks	355	0	355	0	0
Yearbook	2,785	2,972	3,270	0	2,487
Miscellaneous	<u>162</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>162</u>
Total	<u>\$5,464</u>	<u>\$33,656</u>	<u>\$34,083</u>	<u>\$2,746</u>	<u>\$7,783</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$17,774</u>	<u>\$17,466</u>	<u>\$35,240</u>	<u>\$33,913</u>
LIABILITIES:				
Due to Student Clubs	<u>\$17,774</u>	<u>\$17,466</u>	<u>\$35,240</u>	<u>\$33,913</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ADDITIONS:				
Concessions Sales	\$20,961	\$ 0	\$20,961	\$ 41,292
Homecoming	2,446	0	2,446	2,203
Athletics-Girls	0	200	200	540
4-H Club	0	2,068	2,068	715
Basketball-Girls	0	0	0	19
Cheerleaders	0	1,689	1,689	3,512
FCA	0	855	855	6,081
Library	0	7,968	7,968	5,277
PBIS	0	150	150	0
Pep Squad	0	5,259	5,259	9,230
Playground Equipment	0	3,947	3,947	6,329
PTSO/PTO/Parent Assoc.	0	15,878	15,878	13,850
Student Council/SGO	0	973	973	10
Teacher/Classroom Supplies	0	17,468	17,468	17,520
Yearbook Sales	50	0	50	1,940
Donations/Miscellaneous	<u>13,793</u>	<u>0</u>	<u>13,793</u>	<u>17,028</u>
Total Additions	<u>\$37,250</u>	<u>\$56,455</u>	<u>\$93,705</u>	<u>\$125,546</u>
DEDUCTIONS:				
Concession Purchases	\$10,203	\$ 0	\$10,203	\$ 40,334
Homecoming	2,324	0	2,324	2,203
Athletics	0	872	872	0
Athletics-Girls	0	258	258	540
4-H Club	0	2,179	2,179	561
Basketball-Girls	0	19	19	0
Cheerleaders	0	2,451	2,451	2,697
FCA	0	774	774	6,044
Library	0	6,936	6,936	6,133
PBIS	0	65	65	0
Pep Squad	0	5,428	5,428	11,483
Playground Equipment	0	178	178	0
PTSO/PTO/Parent Assoc.	0	14,359	14,359	13,675
Quiz Bowl	0	24	24	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
Student Council/SGO	\$ 0	\$ 739	\$ 739	\$ 0
Teacher/Classroom Supplies	0	17,819	17,819	17,356
Yearbook	30	0	30	164
Donations/Miscellaneous	<u>27,720</u>	<u>0</u>	<u>27,720</u>	<u>21,439</u>
Total Deductions	<u>\$40,277</u>	<u>\$52,101</u>	<u>\$92,378</u>	<u>\$122,629</u>
Increase (Decrease) in Net Position Before Transfers	\$ (3,027)	\$ 4,354	\$ 1,327	\$ 2,917
Other Financing Sources (Uses):				
Transfers In	0	102	102	1,203
Transfers Out	<u>(102)</u>	<u>0</u>	<u>(102)</u>	<u>(1,203)</u>
Increase (Decrease) in Net Position	\$ (3,129)	\$ 4,456	\$ 1,327	\$ 2,917
Net Position at Beginning of Year	<u>20,903</u>	<u>13,010</u>	<u>33,913</u>	<u>30,996</u>
Net Position at End of Year	<u>\$17,774</u>	<u>\$17,466</u>	<u>\$35,240</u>	<u>\$ 33,913</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014

Restricted Activity	Balance 6-30-13	Additions	Deductions	Transfers In/(Out)	Balance 6-30-14
4-H Club	\$ 154	\$ 2,068	\$ 2,179	\$ 0	\$ 43
Athletics-Boys	0	0	872	872	0
Athletics-Girls	58	200	258	0	0
Basketball-Girls	19	0	19	0	0
Cheerleaders	1,305	1,689	2,451	102	645
FCA	37	855	774	0	118
Library	1,420	7,968	6,936	(872)	1,580
Playground Equipment	6,329	3,947	178	0	10,098
PBIS	6	150	65	0	91
Pep Squad	882	5,259	5,428	0	713
PTSO/PTO/Parent Assoc.	1,612	15,878	14,359	0	3,131
Quiz Bowl	24	0	24	0	0
Student Council/SGO	28	973	739	0	262
Teacher/Classroom Supplies	<u>1,136</u>	<u>17,468</u>	<u>17,819</u>	<u>0</u>	<u>785</u>
Total	<u>\$13,010</u>	<u>\$56,455</u>	<u>\$52,101</u>	<u>\$ 102</u>	<u>\$17,466</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 Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$23,119</u>	<u>\$38,851</u>	<u>\$61,970</u>	<u>\$52,136</u>
LIABILITIES:				
Due to Student Clubs	<u>\$23,119</u>	<u>\$38,851</u>	<u>\$61,970</u>	<u>\$52,136</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 Position
For the Year Ended June 30, 2014

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 6,908	\$ 0	\$ 6,908	\$ 5,381
Concession Sales	18,058	0	18,058	21,900
Field Trips	7,565	0	7,565	5,008
School Board Reimb.	2,761	0	2,761	2,225
Athletics	0	16,969	16,969	22,623
4-H Club	0	2,399	2,399	2,381
Basketball	0	8,573	8,573	7,406
Cheerleaders	0	3,610	3,610	5,695
Drama	0	0	0	25
FCA	0	2,692	2,692	3,356
Library	0	7,331	7,331	10,132
PTSO/PTO/Parent Assoc.	0	14,349	14,349	15,976
Science Club	0	0	0	1,681
Teachers' Courtesy Fund	0	119	119	160
Teacher/Classroom Supplies	0	0	0	563
Yearbook	<u>0</u>	<u>4,924</u>	<u>4,924</u>	<u>4,090</u>
Total Additions	<u>\$35,292</u>	<u>\$60,966</u>	<u>\$96,258</u>	<u>\$108,602</u>
DEDUCTIONS:				
Office Expenses	\$ 1,378	\$ 0	\$ 1,378	\$ 164
Educ. Supplies/Materials	100	0	100	365
Telephone	1,484	0	1,484	127
Concession Purchases	14,375	0	14,375	23,246
School Pictures	0	0	0	3,685
School Board Reimb.	2,061	0	2,061	2,007
Field Trips	7,340	0	7,340	5,193
Repairs & Maintenance	1,583	0	1,583	2,007
Athletics	0	16,253	16,253	26,361
4-H Club	0	1,795	1,795	3,234
Basketball	0	3,579	3,579	12,056
Cheerleaders	0	3,167	3,167	5,133
Drama	0	0	0	1,016

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 Position
For the Year Ended June 30, 2014
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
FCA	\$ 0	\$ 2,818	\$ 2,818	\$ 3,009
Library	0	7,148	7,148	9,678
Peer Helpers	0	0	0	303
Playground Equipment	0	0	0	2,000
PTSO/PTO/Parent Assoc.	0	9,999	9,999	17,259
Science Club	0	0	0	1,239
Student Council	0	0	0	109
Teacher/Classroom Supplies	0	566	566	829
Teachers' Courtesy Fund	0	0	0	721
Textbooks	0	356	356	0
Yearbook	0	4,090	4,090	3,916
Miscellaneous	<u>8,332</u>	<u>0</u>	<u>8,332</u>	<u>3,044</u>
Total Deductions	<u>\$36,653</u>	<u>\$49,771</u>	<u>\$86,424</u>	<u>\$126,701</u>
Increase (Decrease) in Net Position Before Transfers	\$ (1,361)	\$11,195	\$ 9,834	\$ (18,099)
Other Financing Sources (Uses):				
Transfers In	0	0	0	297
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(297)</u>
Increase (Decrease) In Net Position	\$ (1,361)	\$11,195	\$ 9,834	\$ (18,099)
Net Position at Beginning of Year	<u>24,480</u>	<u>27,656</u>	<u>52,136</u>	<u>70,235</u>
Net Position at End of Year	<u>\$23,119</u>	<u>\$38,851</u>	<u>\$61,970</u>	<u>\$ 52,136</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, 2014**

	<u>Balance</u> <u>6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers</u> <u>In/(Out)</u>	<u>Balance</u> <u>6-30-14</u>
Athletics	\$ 8,014	\$16,969	\$16,253	\$0	\$ 8,730
4-H Club	3,649	2,399	1,795	0	4,253
Basketball	711	8,573	3,579	0	5,705
Cheerleaders	1,315	3,610	3,167	0	1,758
FCA	872	2,692	2,818	0	746
Library	1,570	7,331	7,148	0	1,753
PTSO/PTO/Parent Assoc.	4,967	14,349	9,999	0	9,317
Science Club	442	0	0	0	442
Teachers' Courtesy Fund	470	119	566	0	23
Teacher/Classroom Supplies	1,962	0	0	0	1,962
Textbooks	356	0	356	0	0
Yearbook	<u>3,328</u>	<u>4,924</u>	<u>4,090</u>	<u>0</u>	<u>4,162</u>
Total	<u>\$27,656</u>	<u>\$60,966</u>	<u>\$49,771</u>	<u>\$0</u>	<u>\$38,851</u>

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$18,084</u>	<u>\$15,871</u>	<u>\$33,955</u>	<u>\$44,265</u>
LIABILITIES:				
Due to Student Clubs	<u>\$18,084</u>	<u>\$15,871</u>	<u>\$33,955</u>	<u>\$44,265</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Concession Sales	\$ 2,995	\$ 0	\$ 2,995	\$ 4,560
Book Fair	0	0	0	6,084
Field Trips	0	13,557	13,557	11,162
Interest Income	65	0	65	88
Library	0	6,839	6,839	808
PTSO/PTO/Parent Assoc.	0	14,844	14,844	5,427
SWPB	0	4,353	4,353	2,276
Teachers' Concessions	0	892	892	982
Textbooks	63	0	63	125
Donations/Miscellaneous	<u>19,100</u>	<u>0</u>	<u>19,100</u>	<u>29,923</u>
Total Additions	<u>\$22,223</u>	<u>\$40,485</u>	<u>\$62,708</u>	<u>\$61,435</u>
DEDUCTIONS:				
Office Expenses	\$ 1,214	\$ 0	\$ 1,214	\$ 0
Concessions Purchases	1,567	0	1,567	4,731
Book Fair Costs	0	0	0	5,380
Field Trips	0	15,237	15,237	11,000
Repairs & Maintenance	85	0	85	0
Library	0	9,355	9,355	1,842
PTSO/PTO/Parent Assoc.	0	18,354	18,354	5,049
SWPB	0	5,978	5,978	3,281
Teachers' Concessions	0	1,011	1,011	836
Textbooks	0	0	0	125
Miscellaneous	<u>20,217</u>	<u>0</u>	<u>20,217</u>	<u>19,281</u>
Total Deductions	<u>\$23,083</u>	<u>\$49,935</u>	<u>\$73,018</u>	<u>\$51,525</u>

Continued next page.

The accompanying notes are an integral part of this statement.

WEAVER ELEMENTARY
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
Increase (Decrease) in Net Position Before Transfers	\$ (860)	\$ (9,450)	\$(10,310)	\$ 9,910
Other Financing Sources (Uses):				
Transfers In	0	500	500	1,457
Transfers Out	<u>(500)</u>	<u>0</u>	<u>(500)</u>	<u>(1,457)</u>
Increase (Decrease) In Net Position	\$ (1,360)	\$ (8,950)	\$(10,310)	\$ 9,910
Net Position at Beginning of Year	<u>19,444</u>	<u>24,821</u>	<u>44,265</u>	<u>34,355</u>
Net Position at End of Year	<u>\$18,084</u>	<u>\$15,871</u>	<u>\$ 33,955</u>	<u>\$44,265</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, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Book Fair	\$ 704	\$ 0	\$ 0	\$ 0	\$ 704
Field Trips	4,267	13,557	15,237	0	2,587
Library	4,954	6,839	9,355	0	2,438
PTSO/PTO/Parent Assoc.	12,468	14,844	18,354	0	8,958
SWPB	1,626	4,353	5,978	500	501
Teachers' Concessions	589	892	1,011	0	470
Teachers' Courtesy Fund	<u>213</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>213</u>
Total	<u>\$24,821</u>	<u>\$40,485</u>	<u>\$49,935</u>	<u>\$500</u>	<u>\$15,871</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Fiduciary Net Position
June 30, 2014**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$49,438</u>	<u>\$35,691</u>	<u>\$85,129</u>	<u>\$73,923</u>
LIABILITIES:				
Due to Student Clubs	<u>\$49,438</u>	<u>\$35,691</u>	<u>\$85,129</u>	<u>\$73,923</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ADDITIONS:				
Educational Materials	\$ 7,940	\$ 0	\$ 7,940	\$15,938
Concessions Sales	1,486	0	1,486	1,309
Athletics, Other	7,211	0	7,211	7,471
Carnival Income & Other Fundraisers	11,487	0	11,487	3,125
Field Trips	1,246	0	1,246	5,312
Art	1,620	0	1,620	3,274
Builders Club	0	206	206	484
Cheerleaders	0	6,729	6,729	8,539
Drama	0	317	317	627
FCA	0	0	0	221
Library	2,760	2,702	5,462	7,715
Dance	0	1,380	1,380	6,650
Math Counts	0	1,200	1,200	0
Orchestra	0	68,155	68,155	0
PTSO/PTO Parent Assoc.	0	9,635	9,635	15,529
Professional Development	2,760	0	2,760	5,663
Strings	0	0	0	6,437
Student Council	0	2,720	2,720	7,253
Technology	5,713	0	5,713	14,059
Track	0	265	265	55
Yearbook	0	3,150	3,150	3,250
Donations/Miscellaneous	<u>984</u>	<u>0</u>	<u>984</u>	<u>4,137</u>
Total Additions	<u>\$43,207</u>	<u>\$96,459</u>	<u>\$139,666</u>	<u>\$117,048</u>
DEDUCTIONS:				
Educ. Supplies/Materials	\$ 8,089	\$ 0	\$ 8,089	\$ 8,105
Concession Purchases	1,468	0	1,468	53
Athletics, Other	6,103	0	6,103	5,685
Carnival & Other Fundraiser Costs	10,306	0	10,306	2,153
Field Trips	1,257	0	1,257	5,188
Repairs & Maintenance	104	0	104	0

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 Position
For the Year Ended June 30, 2014
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
Art	\$ 1,235	\$ 0	\$ 1,235	\$ 781
Builders Club	0	20	20	216
Cheerleaders	0	11,166	11,166	3,760
Drama	0	212	212	522
FCA	0	0	0	211
Library	417	1,587	2,004	5,308
Dance	0	909	909	6,127
Orchestra	0	63,777	63,777	0
Pep Squad	0	0	0	181
PTSO/PTO Parent Assoc.	0	3,230	3,230	5,113
Professional Development	380	0	380	486
Strings	0	0	0	5,180
Student Council	0	2,130	2,130	7,380
Track	0	241	241	33
Technology	10,044	0	10,044	2,792
Yearbook	0	3,226	3,226	3,368
YACA	0	0	0	53
Miscellaneous	<u>2,559</u>	<u>0</u>	<u>2,559</u>	<u>50,932</u>
Total Deductions	<u>\$ 41,962</u>	<u>\$86,498</u>	<u>\$128,460</u>	<u>\$113,627</u>
Increase (Decrease) in Net Position Before Transfers	\$ 1,245	\$ 9,961	\$ 11,206	\$ 3,421
Other Financing Sources (Uses):				
Transfers In	0	0	0	5,905
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5,905)</u>
Increase (Decrease) In Net Position	\$ 1,245	\$ 9,961	\$ 11,206	\$ 3,421
Net Position at Beginning of Year	<u>48,193</u>	<u>25,730</u>	<u>73,923</u>	<u>70,502</u>
Net Position at End of Year	<u>\$49,438</u>	<u>\$35,691</u>	<u>\$ 85,129</u>	<u>\$73,923</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, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Builders Club	\$ 455	\$ 206	\$ 20	\$0	\$ 641
Cheerleading	4,768	6,729	11,166	0	331
Dance	474	1,380	909	0	945
Drama	199	317	212	0	304
FCA	131	0	0	0	131
Library	0	2,702	1,587	0	1,115
Math Counts	(37)	1,200	0	0	1,163
PTSO/PTO Parent Assoc.	10,416	9,635	3,230	0	16,821
Orchestra	5,645	68,155	63,777	0	10,023
Student Council	107	2,720	2,130	0	697
Track	52	265	241	0	76
YACA	174	0	0	0	174
Yearbook	<u>3,346</u>	<u>3,150</u>	<u>3,226</u>	<u>0</u>	<u>3,270</u>
Total	<u>\$25,730</u>	<u>\$96,459</u>	<u>\$86,498</u>	<u>\$0</u>	<u>\$35,691</u>

The accompanying notes are an integral part of this statement.

NORTHWESTERN ELEMENTARY LAB
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$46,688</u>	<u>\$31,625</u>	<u>\$78,313</u>	<u>\$50,380</u>
LIABILITIES:				
Due to Student Clubs	<u>\$46,688</u>	<u>\$31,625</u>	<u>\$78,313</u>	<u>\$50,380</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	<u>Total</u> <u>(Memorandum</u> <u>Only)</u>	<u>6-30-13</u> <u>(Memorandum</u> <u>Only)</u>
ADDITIONS:				
Office Receipts	\$ 0	\$ 0	\$ 0	\$ 226
Athletics, Other	3,113	0	3,113	3,625
Yearbook Sales	0	0	0	4,730
Interest Income	88	0	88	118
4-H Club	0	2,939	2,939	440
Art	7,219	0	7,219	3,043
K Kids	0	294	294	370
Library	19,347	0	19,347	17,083
PAL	0	40,614	40,614	33,619
Robotics	0	3,227	3,227	0
Spanish Club	0	0	0	370
Technology	0	6,971	6,971	0
Track	0	6,000	6,000	9,291
Teachers' Courtesy Fund	0	880	880	2,911
Teacher/Classroom Supplies	28,100	0	28,100	0
Miscellaneous	<u>28,820</u>	<u>0</u>	<u>28,820</u>	<u>39,877</u>
 Total Additions	 <u>\$86,687</u>	 <u>\$60,925</u>	 <u>\$147,612</u>	 <u>\$115,703</u>

Continued next page.

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)**

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
DEDUCTIONS:				
Office Expenses	\$ 202	\$ 0	\$ 202	\$ 0
Educ. Supplies/Materials	0	0	0	86
Athletics, Other	2,602	0	2,602	2,346
Yearbook Costs	0	0	0	4,730
4-H Club	0	2,947	2,947	570
Art	4,910	0	4,910	4,044
K Kids	0	315	315	345
Library	17,105	0	17,105	21,884
PAL	0	29,736	29,736	45,950
Robotics	0	3,134	3,134	0
Spanish Club	0	0	0	214
Track	0	4,620	4,620	9,685
Teachers' Courtesy Fund	0	800	800	9,276
Teacher/Classroom Supplies	13,200	0	13,200	0
Technology	0	13,951	13,951	10,358
Miscellaneous	<u>26,157</u>	<u>0</u>	<u>26,157</u>	<u>20,332</u>
Total Deductions	<u>\$ 64,176</u>	<u>\$ 55,503</u>	<u>\$ 119,679</u>	<u>\$ 129,820</u>
Increase (Decrease) in Net Position Before Transfers	\$ 22,511	\$ 5,422	\$ 27,933	\$ (14,117)
Other Financing Sources (Uses):				
Transfers In	0	15,000	15,000	0
Transfers Out	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>	<u>0</u>
Increase (Decrease) In Net Position	\$ 7,511	\$ 20,422	\$ 27,933	\$ (14,117)
Net Position at Beginning of Year	<u>39,177</u>	<u>11,203</u>	<u>50,380</u>	<u>64,497</u>
Net Position at End of Year	<u>\$ 46,688</u>	<u>\$ 31,625</u>	<u>\$ 78,313</u>	<u>\$ 50,380</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
4-H Club	\$ 41	\$ 2,939	\$ 2,947	\$ 0	\$ 33
K Kids	28	294	315	0	7
PAL	10,329	40,614	29,736	0	21,207
Robotics	0	3,227	3,134	0	93
Running Club	649	6,000	4,620	0	2,029
Spanish Club	156	0	0	0	156
Teachers' Courtesy Fund	0	880	800	0	80
Technology	<u>0</u>	<u>6,971</u>	<u>13,951</u>	<u>15,000</u>	<u>8,020</u>
Total	<u>\$11,203</u>	<u>\$60,925</u>	<u>\$55,503</u>	<u>\$15,000</u>	<u>\$31,625</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$401</u>	<u>\$3,901</u>	<u>\$4,302</u>	<u>\$5,260</u>
LIABILITIES:				
Due to Student Clubs	<u>\$401</u>	<u>\$3,901</u>	<u>\$4,302</u>	<u>\$5,260</u>

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHEES, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Concessions Sales	\$ 1,899	\$ 0	\$ 1,899	\$ 0
Field Trips	0	3,581	3,581	2,474
Athletics	0	0	0	4,750
4-H Club	0	30	30	0
Band	0	430	430	1,325
Cheerleaders	0	2,465	2,465	560
FCA	0	600	600	362
Library	0	2,405	2,405	1,915
Pep Squad	0	2,790	2,790	0
PTSO/PTO/Parent Assoc.	0	1,608	1,608	2,248
School Climate	0	0	0	2
Student Council/SGO	0	2,444	2,444	4,277
SWPBS Account	0	161	161	76
Yearbook	0	0	0	1,204
Donations/Miscellaneous	<u>9,056</u>	<u>0</u>	<u>9,056</u>	<u>9,692</u>
 Total Additions	 <u>\$10,955</u>	 <u>\$16,514</u>	 <u>\$27,469</u>	 <u>\$28,885</u>

Continued next page.

The accompanying notes are an integral part of this statement.

PARKS ELEMENTARY & MIDDLE SCHOOL
SCHOOL ACTIVITY FUNDS
NATCHITOCHE, LOUISIANA

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
DEDUCTIONS:				
Office Expenses	\$ 538	\$ 0	\$ 538	\$ 0
Telephone	1,468	0	1,468	0
Concession Purchases	1,119	0	1,119	0
Field Trips	0	3,259	3,259	3,411
Athletics	0	0	0	5,523
4-H Club	0	30	30	0
Band	0	1,623	1,623	319
Basketball	0	150	150	0
Cheerleaders	0	2,428	2,428	560
FCA	0	591	591	278
Library	0	2,587	2,587	2,669
Math Club	0	0	0	65
Pep Squad	0	2,628	2,628	0
PTSO/PTO/Parent Assoc.	0	2,167	2,167	1,619
Student Council	0	2,493	2,493	4,295
SWPBS Account	0	222	222	2,487
Yearbook	0	0	0	1,412
Miscellaneous	<u>7,124</u>	<u>0</u>	<u>7,124</u>	<u>10,738</u>
Total Deductions	<u>\$10,249</u>	<u>\$18,178</u>	<u>\$28,427</u>	<u>\$33,376</u>
Increase (Decrease) in Net Position Before Transfers	\$ 706	\$ (1,664)	\$ (958)	\$ (4,491)
Other Financing Sources (Uses):				
Transfers In	0	1,150	1,150	0
Transfers Out	<u>(1,150)</u>	<u>0</u>	<u>(1,150)</u>	<u>0</u>
Increase (Decrease) in Net Position	\$ (444)	\$ (514)	\$ (958)	\$ (4,491)
Net Position at Beginning of Year	<u>845</u>	<u>4,415</u>	<u>5,260</u>	<u>9,751</u>
Net Position at End of Year	<u>\$ 401</u>	<u>\$ 3,901</u>	<u>\$ 4,302</u>	<u>\$ 5,260</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Field Trips	\$ 0	\$ 3,581	\$ 3,259	\$ 0	\$ 322
Band	1,332	430	1,623	0	139
Basketball	0	0	150	150	0
Cheerleaders	16	2,465	2,428	0	53
FCA	84	600	591	0	93
4-H Club	0	30	30	0	0
Library	518	2,405	2,587	0	336
Math Club	243	0	0	0	243
Music Club	13	0	0	0	13
Pep Squad	0	2,790	2,628	0	162
PTSO/PTO/Parent Assoc.	1,445	1,608	2,167	0	886
Quiz Bowl	509	0	0	0	509
School Climate	2	0	0	0	2
Student Council	68	2,444	2,493	1,000	1,019
SWPBS	<u>185</u>	<u>161</u>	<u>222</u>	<u>0</u>	<u>124</u>
Total	<u>\$4,415</u>	<u>\$16,514</u>	<u>\$18,178</u>	<u>\$1,150</u>	<u>\$3,901</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$13,658</u>	<u>\$22,597</u>	<u>\$36,255</u>	<u>\$37,582</u>
LIABILITIES:				
Due to Student Clubs	<u>\$13,658</u>	<u>\$22,597</u>	<u>\$36,255</u>	<u>\$37,582</u>

The accompanying notes are an integral part of this statement.

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

**Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014**

	<u>General</u> <u>Accounts</u>	<u>Restricted</u> <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Office Receipts	\$ 304	\$ 0	\$ 304	\$ 0
Educational Materials	4,366	0	4,366	4,305
Telephone	2,227	0	2,227	0
Concession Sales	12,084	0	12,084	11,861
Carnival Income & Other Fundraisers	4,808	0	4,808	7,649
Field Trips	0	15,485	15,485	0
Interest Income	60	0	60	86
Athletics	0	4,569	4,569	4,644
4-H Club	0	0	0	86
Band	0	0	0	3,329
Cheerleaders	0	160	160	0
Library	0	5,387	5,387	2,871
Student Assistance/Supply	0	1,000	1,000	12,147
Student Trips	0	12,854	12,854	13,790
Teachers' Courtesy Fund	0	1,508	1,508	1,385
Yearbook	0	1,600	1,600	400
Repairs & Maintenance	400	0	400	0
Donations/Miscellaneous	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>3,376</u>
 Total Additions	 <u>\$25,249</u>	 <u>\$42,563</u>	 <u>\$67,812</u>	 <u>\$65,929</u>
 DEDUCTIONS:				
Office Expenses	\$ 505	\$ 0	\$ 505	\$ 0
Educ. Supplies/Materials	4,350	0	4,350	4,929
Telephone	2,166	0	2,166	2,217
Concession Purchases	10,585	0	10,585	7,479
Carnival & Other Fundraiser Costs	4,325	0	4,325	4,820
Field Trips	0	17,357	17,357	0
Repairs & Maintenance	234	0	234	336
Athletics	0	3,469	3,469	3,942
Band	0	0	0	2,420
Cheerleaders	0	84	84	0

Continued next page.

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014
(Continued)

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
Library	\$ 0	\$ 5,278	\$ 5,278	\$ 3,124
Lost Books	0	1,246	1,246	0
Music Club	0	1,068	1,068	0
PTSO/PTO/Parent Assoc.	0	187	187	197
Student Assistance/Supply	0	0	0	13,355
Student Trips	0	11,048	11,048	13,953
Teachers' Courtesy Fund	0	2,247	2,247	1,683
Yearbook	0	2,900	2,900	400
Miscellaneous	<u>2,090</u>	<u>0</u>	<u>2,090</u>	<u>3,367</u>
Total Deductions	<u>\$24,255</u>	<u>\$44,884</u>	<u>\$69,139</u>	<u>\$62,222</u>
Increase (Decrease) in Net Position Before Transfers	\$ 994	\$ (2,321)	\$ (1,327)	\$ 3,707
Other Financing Sources (Uses):				
Transfers In	0	1,350	1,350	412
Transfers Out	<u>(1,350)</u>	<u>0</u>	<u>(1,350)</u>	<u>(412)</u>
Increase in Net Position	\$ (356)	\$ (971)	\$ (1,327)	\$ 3,707
Net Position at Beginning of Year	<u>14,014</u>	<u>23,568</u>	<u>37,582</u>	<u>33,875</u>
Net Position at End of Year	<u>\$13,658</u>	<u>\$22,597</u>	<u>\$36,255</u>	<u>\$37,582</u>

The accompanying notes are an integral part of this statement.

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

**Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014**

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Athletics	\$ 2,011	\$ 4,569	\$ 3,469	\$ 0	\$ 3,111
Cheerleaders	18	160	84	0	94
Field Trips	4,485	15,485	17,357	0	2,613
Library	895	5,387	5,278	0	1,004
Lost Textbooks	1,246	0	1,246	0	0
Music Club	1,108	0	1,068	0	40
Peer Helpers/Facilitators	164	0	0	0	164
PTSO/PTO/Parent Assoc.	5,299	0	187	0	5,112
Student Assistance/Supply	2,283	1,000	0	0	3,283
Student Trips	5,292	12,854	11,048	0	7,098
Teachers' Courtesy Fund	767	1,508	2,247	0	28
Yearbook	<u>0</u>	<u>1,600</u>	<u>2,900</u>	<u>1,350</u>	<u>50</u>
Total	<u>\$23,568</u>	<u>\$42,563</u>	<u>\$44,884</u>	<u>\$1,350</u>	<u>\$22,597</u>

The accompanying notes are an integral part of this statement.

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

Statement of Fiduciary Net Position
June 30, 2014

	<u>General Accounts</u>	<u>Restricted Accounts</u>	<u>Total (Memorandum Only)</u>	<u>6-30-13 (Memorandum Only)</u>
ASSETS:				
Cash	<u>\$425</u>	<u>\$400</u>	<u>\$825</u>	<u>\$1,561</u>
LIABILITIES:				
Due to Student Clubs	<u>\$425</u>	<u>\$400</u>	<u>\$825</u>	<u>\$1,561</u>

The accompanying notes are an integral part of this statement.

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

Statement of Changes in Fiduciary Net Position
For the Year Ended June 30, 2014

	General <u>Accounts</u>	Restricted <u>Accounts</u>	Total (Memorandum <u>Only</u>)	6-30-13 (Memorandum <u>Only</u>)
ADDITIONS:				
Spirit/T-Shirt Sales	\$ 30	\$ 0	\$ 30	\$ 0
Carnival Income & Other Fundraisers	405	0	405	0
Interest Income	2	0	2	4
Home Economics	0	410	410	0
Library	0	0	0	60
PTSO/PTO Parent Assoc.	0	179	179	1,378
Donations/Miscellaneous	<u>1,912</u>	<u>0</u>	<u>1,912</u>	<u>2,515</u>
Total Additions	<u>\$2,349</u>	<u>\$ 589</u>	<u>\$2,938</u>	<u>\$3,957</u>
DEDUCTIONS:				
Office Expenses	\$1,332	\$ 0	\$1,332	\$2,726
Telephone	949	0	949	0
Spirit Shirt Costs	439	0	439	0
Carnival & Other Fundraiser Costs	252	0	252	0
Home Economics	0	410	410	0
PTSO/PTO Parent Assoc.	<u>0</u>	<u>292</u>	<u>292</u>	<u>925</u>
Total Deductions	<u>\$2,972</u>	<u>\$ 702</u>	<u>\$3,674</u>	<u>\$3,651</u>
Increase (Decrease) in Net Position	\$ (623)	\$(113)	\$ (736)	\$ 306
Net Position at Beginning of Year	<u>1,048</u>	<u>513</u>	<u>1,561</u>	<u>1,255</u>
Net Position at End of Year	<u>\$ 425</u>	<u>\$ 400</u>	<u>\$ 825</u>	<u>\$1,561</u>

The accompanying notes are an integral part of this statement.

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

Schedule of Changes in Restricted Account Deposit Balances
For the Year Ended June 30, 2014

<u>Restricted Activity</u>	<u>Balance 6-30-13</u>	<u>Additions</u>	<u>Deductions</u>	<u>Transfers In/(Out)</u>	<u>Balance 6-30-14</u>
Library	\$ 60	\$ 0	\$ 0	\$0	\$ 60
Home Economics	0	410	410	0	0
PTSO/PTO Parent Assoc.	<u>453</u>	<u>179</u>	<u>292</u>	<u>0</u>	<u>340</u>
Total	<u>\$513</u>	<u>\$589</u>	<u>\$702</u>	<u>\$0</u>	<u>\$400</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, 2014, and the related notes to the financial statements, which collectively comprise the School Activity Funds' basic financial statements and have issued our report thereon dated November 20, 2014.

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

November 20, 2014
Natchitoches, Louisiana

**NATCHITOCHEES PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
June 30, 2014**

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

November 20, 2014

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

RE: Management letter
Audit Report – June 30, 2014

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. One school 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.
2. The schools lack adequate supporting documentation for ticket sales at athletic events. All schools report these ticket sales differently and we did not identify any schools that had the appropriate signatures of the cashiers that sold the tickets and collected the money. It is imperative to have proper internal controls that provide accountability over ticket sales to reduce the risk of misappropriation. We recommend the schools consider the critical importance of the segregation of duties and implement a standard form for athletic events that includes a reconciliation of the admissions to the monies collected.
3. Four schools lacked evidence of the review and approval of the cash bank reconciliation by the applicable principal. Proper internal controls over cash are vital, as it is the significant financial asset of the School Activity Funds. We recommend for procedures to be implemented to ensure that monthly cash bank reconciliations are reviewed and approved by the applicable principal in a timely manner.
4. Our audit testing includes selecting random samples of transactions to test various internal control attributes. We were not able to locate supporting documentation for numerous transactions at several schools. Of the total expenditure transactions selected to test, 7.9% could not be supported with proper supporting documentation and could not be tested. We recommend for procedures to be implemented to ensure that expenses are not paid until supporting documentation has been provided and approved and that the supporting documentation is retained in the schools' records.

5. While performing our audit procedures, we noticed instances where teacher courtesy funds were lacking the proper controls. Transactions relating to teacher courtesy should only occur if the funds are available in the teachers' courtesy accounts, including but not limited to Christmas and year-end faculty parties. We recommend the schools implement a plan to generate sufficient teachers' courtesy funds and improve the controls over these funds.

Sincerely,

Johnson, Thomas & Cunningham

Johnson, Thomas & Cunningham, CPA's

Natchitoches Parish School Board

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

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

CORRECTIVE ACTION PLAN

November 20, 2014

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, 2014:

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

2014 - 1 Availability of Funds

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

Recommendation: The auditor recommended that all deficit account balances be eliminated to ensure compliance with school board policies and state statutes.

Management Response: We discussed the matter with the principal and determined the deficit fund balances were pre-existing as of July 1, 2013. Nevertheless, all deficit fund balances will be eliminated by June 30, 2015.

2014 - 2 Controls Over Athletic Event Ticket Sales

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

Recommendation: The auditor recommended the schools improve the segregation of duties regarding ticket sales and implement a standard event form that includes a reconciliation of the admissions to the monies collected.

Management Response: This condition has been brought to the attention of the principals requesting consideration of athletic event monies collected. The schools will make improvements to the controls over athletic ticket sales where feasibly possible, considering whether the costs are greater than the benefits.

2014 - 3 Controls Over Bank Reconciliations

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

Recommendation: The auditor recommended the principals at each school review and approve bank reconciliations each month in a timely manner, documenting such actions.

Management Response: We discussed this matter with the school principals requesting cash balances and bank reconciliations be closely monitored. The principals agreed to review and approve monthly bank reconciliations.

2014 - 4 Lack of Supporting Documentation

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

Recommendation: The auditor recommended the schools implement procedures to ensure expenditures are not paid until supporting documentation has been received and approved, and that the documentation is retained in the schools' records.

Management Response: We discussed this matter with the principals requesting them to implement procedures to ensure expenditures are not paid until supporting documentation has been approved and to improve the retention of such documentation.

2014 - 5 Controls Over Teachers' Courtesy Funds

Condition: While performing audit procedures, we noticed the schools lack the proper controls over teachers' courtesy funds.

Recommendation: The auditor recommended the schools implement procedures to generate sufficient teachers' courtesy funds and ensure the related expenditures occur only if sufficient teachers' courtesies are available, including but not limited to Christmas and year-end faculty parties.

Management Response: We discussed this matter with the principals requesting that caution be exercised with respect to the use of teachers' courtesy funds. The schools have agreed to spend teachers' courtesy funds only when available.

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

NATCHITOCHEs PARISH SCHOOL BOARD
SCHOOL ACTIVITY FUNDS
June 30, 2014

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

2013 - 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 2014-1.

2013-2 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 has been cleared as of June 30, 2014.