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BATON ROUGE SICKLE CELL ANEMIA FOUNDATION, INC.
COMPILATION AND ATTESTATION REPORTS
FOR THE YEAR ENDED DECEMBER 31, 1999

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

Release Date 08-16-00

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MEMBER
AMERICAN INSTITUTE CPAs
LOUISIANA SOCIETY CPAs

February 18, 2000

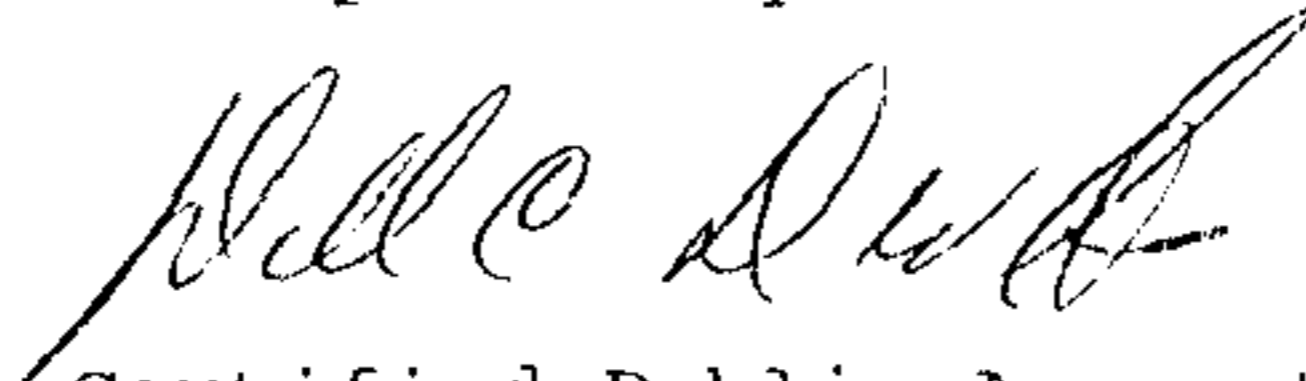
To the Members of the Board
Baton Rouge Sickle Cell Anemia Foundation
2301 North Blvd
Baton Rouge, LA 70806

I have compiled the accompanying Statement of Financial Position as of December 31, 1999, and the related Statement of Activities for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the Statement Cash Flows and Functional Expenses required by generally accepted accounting principles. If the omitted disclosures and Statement of Cash Flows and Functional Expenses were included in the financial statements, they might influence the user's conclusions about the Foundation's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Respectively submitted,



Certified Public Accountant

BATON ROUGE SICKLE CELL ANEMIA FOUNDATION, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 1999

(See Accountant's Compilation Report)

ASSETS

Operating Cash	\$28,462
Furniture & Equipment, Net	9,076
Deposits	330

TOTAL ASSETS	37,868
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LIABILITIES AND NET ASSETS

LIABILITIES:

Payroll Taxes Payable	\$297
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TOTAL LIABILITIES	297
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NET ASSETS:

Unrestricted: Undesignated	37,571
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Total Net Assets	37,571
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TOTAL LIABILITIES & NET ASSETS	37,868
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BATON ROUGE SICKLE CELL ANEMIA FOUNDATION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 1999

(See Accountant's Compilation Report)

REVENUE:

Grant	\$50,000
Contributions	14,107
Fund Raisers	66,729
Miscellaneous Income	-0-
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Total Revenue Collected	130,836
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EXPENSES:

Program Services-Medicine & Medical	5,585
Program Services-Florial Expense	56
Fund Raising Expenses	17,364
Accounting	3,131
Advertising	11,378
Casual Labor	1,230
Depreciation	7,819
Equipment Rental	638
Workers Compensation	500
Insurance	2,512
Meeting Expense	360
Licenses	1,000
Professional Services	7,794
Office Expense	698
Office Supplies	3,488
Outside Services	409
Postage	2,877
Printing	803
Rent Storage	1,143
Repairs	4,871
Salaries	25,446
Security	306
Payroll Taxes	2,341
Telephone	3,470
Monthly Bank Charges	33
Travel	968
Taxes & Licenses	1,954
Utilities	1,534
Workers Compensation	91
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Total Expenses Paid	109,799
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INCREASE (DECREASE) IN NET ASSETS 21,037

NET ASSETS, Beginning of Year 16,534

NET ASSETS, End of Year 37,571

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

February 18, 2000
August 4, 2000

To the Members of the Board
Baton Rouge Sickle Cell Anemia Foundation
2301 North Blvd
Baton Rouge, LA 70806

I have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of Baton Rouge Sickle Cell Anemia Foundation, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Baton Rouge Sickle Cell Anemia Foundation, Inc.'s compliance with certain laws and regulations during the year ended December 31, 1999, included in the accompanying Louisiana Attestation Questionnaire. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State and Local Awards

1. Determine the amount of Federal, State and local award expenditures for the fiscal year by grant and grant year.

State:

State of Louisiana - DHH/OPH \$50,000

2. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

I examined supporting documentation for each of the six randomly selected disbursements and found that payments was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- (c) determined whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and were marked paid.

Meetings

3. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

I obtained copies of the minutes of the Baton Rouge Sickle Cell Anemia Foundation, Inc. meetings. The Executive Director stated that meetings were open to the public, however the minutes did not indicate that the agendas were posted. I recommend that posted agendas be retained as evidence of compliance with the open meeting law.

Comprehensive Budget

4. Obtained a copy of the legally adopted budget and all amendments.

I obtained a copy of the \$50,000 budget filed with the State of Louisiana - DHH with the anticipated use of funds and objectives of the project. I then compared expense summaries filed with the State for cost reimbursement.

Prior Comments and Recommendations

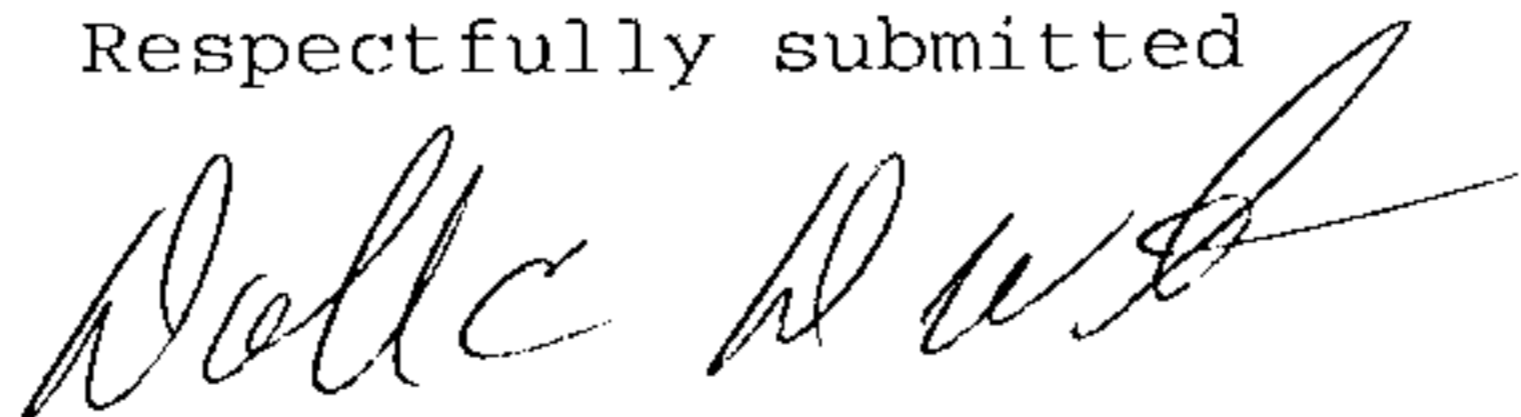
5. There were no prior year comments or recommendations.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion.

Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Baton Rouge Sickle Cell Anemia Foundation, Inc., and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted



LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

1-31-2000 (Date Transmitted)

DONALD C DEVILLE CPA

7829 BLUEBONNET BLVD

BATON ROUGE, LA 70810

(Auditors)

In connection with your compilation of our financial statements as of DECEMBER 31, 1999 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 1-31-2000 (date of completion/respresentation).

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes No

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes No

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes No

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes No

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes No

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [x] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [x] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

<u><i>Heidi Hayes</i></u>	Secretary	<u>2/14/00</u>	Date
<u><i>Brenda [unclear]</i></u>	Treasurer	<u>2/19/00</u>	Date
<u><i>Ally [unclear]</i></u>	President	<u>02/08/2000</u>	Date