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WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
  
ANNUAL FINANCIAL REPORT  
  
YEAR ENDED JUNE 30, 1999

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, 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 JAN 7 2 2000

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
GENERAL PURPOSE FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 1999

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# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

GLYNN R. DYER, CPA (APC)  
ERIC J. VICKNAIR, CPA (APC)

FAX (225) 292-1041

## INDEPENDENT AUDITORS' REPORT

West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the accompanying general purpose financial statements and the combining and individual fund and account group financial statements of

### WEST BATON ROUGE PARISH SCHOOL BOARD PORT ALLEN, LOUISIANA

as of and for the year ended June 30, 1999, as listed in the table of contents. These financial statements are the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1999, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund and account group financial statements present fairly, in all material respects, the financial position of each of the individual funds and account groups of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 1999, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

In accordance with Government Auditing Standards, we have also issued a report dated December 10, 1999 on our consideration of West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying schedules of School Board Members' Compensation, and Expenditures of Federal Awards are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund and account group financial statements and, in our opinion is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

Baton Rouge, Louisiana  
December 10, 1999

*Dyer & Vicknair*

GENERAL PURPOSE FINANCIAL STATEMENTS



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
<u>ASSETS AND OTHER DEBITS</u>				
<u>ASSETS</u>				
Cash and cash equivalents	\$1,639,530	\$ 65,392	\$ 830,559	\$4,768,133
Investments, at cost				425,000
Receivables				
Taxes	251,385			
Intergovernmental	348,394	212,381		
Interest			2,420	62,796
Other	2,329			
Due from other funds	6,501			
Inventory		19,833		
Fixed assets				
<u>Total assets</u>	<u>2,248,139</u>	<u>297,606</u>	<u>832,979</u>	<u>5,255,929</u>
<u>OTHER DEBITS</u>				
Amount available in debt service fund				
Amount to be provided for retirement of general long-term obligations				
<u>Total other debits</u>				
<u>Total assets and other debits</u>	<u>2,248,139</u>	<u>297,606</u>	<u>832,979</u>	<u>5,255,929</u>

FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)		
	SCHOOL ACTIVITY AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	JUNE 30, 1999      1998	
\$ 287,309			\$ 7,590,923	\$ 3,393,484	
			425,000	3,947,000	
			251,385	258,233	
			560,775	561,647	
			65,216	298,444	
			2,329	6,041	
			6,501	5,835	
			19,833	23,240	
	\$44,505,662		44,505,662	44,185,169	
287,309	44,505,662		53,427,624	53,679,093	
		\$ 832,979	832,979	1,860,090	
		17,461,492	17,461,492	18,336,181	
		18,294,471	18,294,471	20,196,271	
287,309	44,505,662	18,294,471	71,722,095	73,875,360	

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998  
(Continued)

	<u>GOVERNMENTAL FUND TYPES</u>			
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 57,961	\$ 9,832		
Salaries and related expenses payable	1,268,303	267,430		
Due to other funds		6,428		
Deferred revenues		3,421		
Deposits due others				
Compensated absences payable				
Bonds payable				
<u>Total liabilities</u>	<u>1,326,264</u>	<u>287,111</u>		
<u>EQUITY AND OTHER CREDITS</u>				
Investment in general fixed assets				
Fund balances				
Reserved for debt service			\$ 832,979	
Unreserved - undesignated	921,875	10,495		\$5,255,929
<u>Total equity and other credits</u>	<u>921,875</u>	<u>10,495</u>	<u>832,979</u>	<u>5,255,929</u>
<u>Total liabilities, equity and other credits</u>	<u>2,248,139</u>	<u>297,606</u>	<u>832,979</u>	<u>5,255,929</u>

The accompanying notes are an integral part of this statement.

<u>FIDUCIARY FUND TYPE</u>	<u>ACCOUNT GROUPS</u>		<u>TOTAL (MEMORANDUM ONLY)</u>	
	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>JUNE 30, 1999</u>	<u>1998</u>
			\$ 67,793	\$ 110,442
			1,535,733	1,466,249
			6,428	5,835
			3,421	
\$ 287,309			287,309	230,419
		\$ 624,471	624,471	606,271
		17,670,000	17,670,000	19,590,000
<u>287,309</u>		<u>18,294,471</u>	<u>20,195,155</u>	<u>22,009,216</u>
	\$44,505,662		44,505,662	44,185,169
			832,979	1,860,090
			6,188,299	5,820,885
	<u>44,505,662</u>		<u>51,526,940</u>	<u>51,866,144</u>
<u>287,309</u>	<u>44,505,662</u>	<u>18,294,471</u>	<u>71,722,095</u>	<u>73,875,360</u>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
ALL GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1998

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>REVENUES</u>		
Local sources		
Taxes		
Ad valorem	\$ 3,081,401	
Sales and use	3,481,530	
Interest earnings	120,561	\$ 2,242
Food service		291,417
Other	143,197	
State sources		
Equalization	8,794,633	224,676
Other	906,077	
Federal sources	<u>707,107</u>	<u>1,906,311</u>
<u>Total revenues</u>	<u>17,234,506</u>	<u>2,424,646</u>
<u>EXPENDITURES</u>		
Instruction		
Regular programs	7,650,714	
Special programs	1,824,238	605,211
Adult and vocational education programs	454,056	
Other programs	506,247	
Support services		
Student services	530,539	
Instructional staff	803,684	137,810
General administration	596,459	
School administration	1,429,324	
Business services	138,660	20,454
Plant services	1,601,951	5,710
Student transportation services	1,432,652	
Central services	198,271	
Food services		1,813,347
Facilities acquisition and construction		
Debt service		
<u>Total expenditures</u>	<u>17,166,795</u>	<u>2,582,532</u>

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 1999	1998
\$ 2,284,610		\$ 5,366,011	\$ 5,234,377
		3,481,530	3,034,589
69,115	\$ 271,990	463,908	453,652
	190,956	291,417	291,912
		334,153	151,565
		9,019,309	8,563,939
		906,077	838,711
		<u>2,613,418</u>	<u>2,479,303</u>
<u>2,353,725</u>	<u>462,946</u>	<u>22,475,823</u>	<u>21,048,048</u>
		7,650,714	7,452,024
		2,429,449	2,353,000
		454,056	407,951
		506,247	402,176
		530,539	515,291
		941,494	1,007,030
80,015		676,474	608,133
		1,429,324	1,429,196
		159,114	183,409
		1,607,661	1,624,295
		1,432,652	1,411,451
		198,271	86,752
		1,813,347	1,984,303
			33,285
<u>3,685,086</u>		<u>3,685,086</u>	<u>2,021,717</u>
<u>3,765,101</u>	<u>-0-</u>	<u>23,514,428</u>	<u>21,520,013</u>

(Continued)



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
ALL GOVERNMENTAL FUND TYPES  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1998  
(Continued)

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ 67,711</u>	<u>\$ (157,886)</u>
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfer in	24,139	57,105
Payment to refunded bond escrow agent		
Operating transfer out	(57,105)	(24,139)
Proceeds of refunding bonds		
<u>Total other financing sources (uses)</u>	<u>(32,966)</u>	<u>32,966</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	34,745	(124,920)
<u>FUND BALANCES, beginning</u>	<u>887,130</u>	<u>140,773</u>
<u>FUND BALANCES, ending</u>	<u>921,875</u>	<u>15,853</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 1999	1998
\$ (1,411,376)	\$ 462,946	\$ (1,038,605)	\$ (471,965)
		81,244	1,072,198
(14,560,000)		(14,560,000)	
		(81,244)	(1,072,198)
<u>14,944,265</u>		<u>14,944,265</u>	
<u>384,265</u>		<u>384,265</u>	<u>-0-</u>
(1,027,111)	462,946	(654,340)	(471,965)
<u>1,860,090</u>	<u>4,792,983</u>	<u>7,680,975</u>	<u>8,152,940</u>
<u>832,979</u>	<u>5,255,929</u>	<u>7,026,635</u>	<u>7,680,975</u>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
GOVERNMENTAL FUNDS - GENERAL  
AND SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999

	<u>GENERAL FUND</u>		<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>			
Local sources			
Taxes			
Ad valorem	\$ 3,006,000	\$ 3,081,401	\$ 75,401
Sales and use	2,955,000	3,481,530	526,530
Interest earnings	75,000	120,561	45,561
Food service			
Other	119,502	143,197	23,695
State sources			
Equalization	8,389,546	8,794,633	405,087
Other	904,231	906,077	1,846
Federal sources	700,326	707,107	6,781
	<u>16,149,605</u>	<u>17,234,506</u>	<u>1,084,901</u>
<u>EXPENDITURES</u>			
Instruction			
Regular programs	7,891,109	7,560,714	240,395
Special programs	1,824,051	1,824,238	(187)
Adult and vocational education programs	448,192	454,056	(5,864)
Other programs	486,468	506,247	(19,779)
Support services			
Student support	519,274	530,539	(11,265)
Instructional staff	803,571	803,684	(113)
General administration	538,612	596,459	(57,847)
School administration	1,440,142	1,429,324	10,908
Business services	149,029	138,660	10,369
Plant services	1,750,486	1,601,951	148,535
Student transportation services	1,457,544	1,432,652	24,892
Central services	270,820	198,271	72,548
Food service program			
	<u>17,579,298</u>	<u>17,166,795</u>	<u>412,592</u>

<u>SPECIAL REVENUE FUNDS</u>		
<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ -0-	\$ 2,242	\$ 2,242
294,564	291,417	(4,185)
416,000	224,676	(191,324)
<u>1,896,686</u>	<u>1,906,311</u>	<u>(13,476)</u>
<u>2,607,250</u>	<u>2,424,646</u>	<u>(206,743)</u>
605,211	605,211	-0-
137,810	137,810	-0-
20,454	20,454	-0-
5,710	5,710	-0-
<u>1,916,693</u>	<u>1,813,347</u>	<u>108,142</u>
<u>2,685,878</u>	<u>2,588,532</u>	<u>108,142</u>

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
GOVERNMENTAL FUNDS - GENERAL  
AND SPECIAL REVENUE FUNDS  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
 (Continued)

	<u>GENERAL FUND</u>		<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>\$ (1,429,693)</u>	<u>\$ 67,711</u>	<u>\$ 1,497,493</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in	1,586,000	24,139	1,561,861
Operating transfer out	<u>(50,383)</u>	<u>(57,105)</u>	<u>(6,722)</u>
<u>Total other financing         sources (uses)</u>	<u>1,535,617</u>	<u>(32,966)</u>	<u>(1,568,583)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	105,924	34,745	(71,090)
<u>FUND BALANCES, beginning</u>	<u>891,006</u>	<u>887,130</u>	<u>(3,876)</u>
<u>FUND BALANCES, ending</u>	<u>996,930</u>	<u>921,875</u>	<u>(75,055)</u>

The accompanying notes are an integral part of this statement.

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>\$ (78,628)</u>	<u>\$ (157,886)</u>	<u>\$ (79,258)</u>
50,383	57,105	6,722
<u>(24,139)</u>	<u>(42,189)</u>	<u>-0-</u>
<u>26,244</u>	<u>32,966</u>	<u>6,722</u>
(52,384)	(124,920)	(72,536)
<u>130,500</u>	<u>140,773</u>	<u>10,536</u>
<u>78,116</u>	<u>15,853</u>	<u>(62,263)</u>



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
GOVERNMENTAL FUNDS - DEBT SERVICE  
AND CAPITAL PROJECTS FUND  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999

	DEBT SERVICE FUNDS		
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Local sources			
Taxes			
Ad valorem	\$ 2,307,935	\$ 2,284,610	\$ (23,325)
Interest earnings	100,000	69,115	(30,885)
Other			
<u>Total revenues</u>	2,407,935	2,353,725	(54,210)
<u>EXPENDITURES</u>			
Support services			
General administration	77,585	80,015	(2,430)
Debt service	1,946,678	3,685,086	(1,738,408)
<u>Total expenditures</u>	2,024,263	3,765,101	(1,740,838)
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	383,672	(1,411,376)	(1,795,048)
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in (out)			
Proceeds of refunding bonds	-0-	14,944,265	14,944,265
Payment to refunded bond escrow agent	-0-	(14,560,000)	(14,560,000)
<u>Total other financing         sources (uses)</u>	-0-	384,265	384,265
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	383,672	(1,027,111)	(1,410,783)
<u>FUND BALANCES, beginning</u>	1,851,074	1,860,090	9,016
<u>FUND BALANCES, ending</u>	2,234,746	832,979	(1,401,767)

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ 225,000	\$ 271,990	\$ 46,990
<u>100,000</u>	<u>190,956</u>	<u>90,956</u>
<u>325,000</u>	<u>462,946</u>	<u>137,946</u>
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>325,000</u>	<u>462,946</u>	<u>137,946</u>
(1,551,000)	-0-	1,551,000
<u>(1,551,000)</u>	<u>-0-</u>	<u>1,551,000</u>
(1,226,000)	462,946	1,688,946
<u>4,608,139</u>	<u>4,792,983</u>	<u>184,844</u>
<u>3,382,139</u>	<u>5,255,929</u>	<u>1,873,790</u>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999

INTRODUCTION

The West Baton Rouge Parish School Board was created by Louisiana Revised Statute (LSA R.S.) 17:51 to provide public education for the children within West Baton Rouge Parish. The School Board is authorized by R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of 10 members who are elected from 8 districts for a term of four years.

The school board operates ten (10) schools within the parish with a total enrollment of approximately 3900. In conjunction with the regular educational programs, some of the schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

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

B. Reporting Entity

The school board includes all funds, account groups, activities, et cetera, that are within the oversight responsibility of the school board.

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and fiscally independent, the school board is a separate governmental reporting entity.

Certain units of local government over which the school board exercises no oversight responsibility are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from that of the school board.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

C. Fund Accounting

The school board uses funds and account groups to report on 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 related 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 board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follows:

Governmental Funds

Governmental Funds used to account for all or most of the school board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or constriction of general fund assets, and the servicing of long-term debt. Governmental Funds include:

1. The general fund is the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt service funds account for transactions relating to resources retained and used for the payment of interest and principal on those long-term obligations recorded in the general long-term obligations account group.
4. Capital projects funds account for financial resources received and used for the acquisition, construction or improvement of capital facilities not reported in the other governmental funds.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

Fiduciary Funds

Fiduciary funds account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Fiduciary funds include:

1. School Activity Agency Fund

The School Activity Agency Fund accounts for assets held by the school board as an agent for individual schools and school organizations. The agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operation.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases in net current assets. The modified accrual basis of accounting is used by all governmental fund types and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Federal and state entitlements (which include state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable.

Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

Sales and use tax revenues are recorded in the month collected by the sales tax department of the parish.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

Interest earnings on time deposits are recorded when earned.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Exceptions to this general rule include, (1) accumulated compensated absences which are recognized when paid, and (2) principal and interest on general long-term debt which are recognized when due.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

E. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general fund, special revenue funds, debt service fund and capital project fund.

The proposed budget and the date of the public hearing on the budget was advertised in the official journal at least 10 days prior to the public hearing. The proposed budget was made available for public inspection on that date. A public hearing on the proposed budget was held on September 16, 1999 for suggestions and comments from taxpayers. The budget was adopted at a regular board meeting on September 16, 1999.

Budgetary amendments during the year are adopted by the school board during its regular board meetings. The adoption of amendments is included in school board minutes published in the official journal.

The school board is authorized to transfer amounts between line items within any fund.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

All budgetary appropriations lapse at the end of each year. Unexpected appropriations must be reappropriated in the next year's budget to be expended.

Budgetary comparison statements included in the accompanying financial statements include the original adopted budget.

F. Encumbrances

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the application appropriation, is employed.

G. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

H. Investments

Investments are limited by R.S. 33:2955 and the school board's investment policy. If the original maturities of investments of investments exceed 90 days, they are classified as investments, however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

I. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

J. Inventories

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

The commodities are recorded as revenue when received (issued); however, all inventory is recorded as an expense when consumed.

All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

J. Compensated Absences

All 12 month employees earn from 10 to 20 days of vacation leave each year, depending on their length of service. Vacation leave is credited at the end of the fiscal year and must be taken in the following fiscal year.

All school board employees earn from 10 to 13 days of sick leave each year, depending upon the number of months employed. Sick leave can be accumulated without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service. Under the Louisiana School Employees Retirement System, all unused sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

Any employee with a teaching certificate is entitled, subject to board approval, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Leave may be granted for rest and recuperation and professional and cultural improvement. Sabbatical leave benefits are recorded as an expenditure in the period paid.

The cost of current leave privileges, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

K. Fixed Assets

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

group. Public domain or infrastructures are not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost based on management's estimate if historical cost is not available.

L. Long-term Obligations

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

M. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

N. Total Columns or Combined Statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

O. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of the changes in the school board's financial position and operations.

P. Reclassifications

Certain prior year amounts have been reclassified to conform with current year presentation.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

Note #2: CASH AND CASH EQUIVALENTS

At June 30, 1999, the school board has cash and cash equivalents (book balances) totaling \$7,590,923 as follows:

Interest-bearing demand deposits	<u>\$7,590,923</u>
----------------------------------	--------------------

These deposits are stated at cost, which approximates market. 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 equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 1999, the school board has \$8,962,733 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal depository insurance and \$8,762,733 of pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within ten days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

Note #3: INVESTMENTS

At June 30, 1999, the school board holds a time certificate of deposit in the amount of \$425,000. This time certificate of deposit is in the name of the school board. They are considered secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
 (Continued)

Note #4: RECEIVABLES

The following is a summary of receivables at June 30, 1999:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>
Taxes				
Sales	\$ 251,385			
Intergovernmental				
Federal	159,920	\$ 215,951		
State	188,474			
Interest			\$ 2,420	\$ 62,796
Other	2,329			
<u>Total</u>	<u>602,108</u>	<u>215,951</u>	<u>2,420</u>	<u>62,796</u>

Note #5: FIXED ASSETS

A summary of changes in the general fixed assets account group for the year ended June 30, 1999, follows:

<u>Description</u>	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Land	\$ 985,651			\$ 985,651
Buildings and improvements	39,087,564			39,087,564
Furniture, equipment & vehicles	4,111,954	\$ 320,493		4,432,447
<u>Totals</u>	<u>44,185,169</u>	<u>320,493</u>	<u>\$ -0-</u>	<u>44,505,662</u>

Note #6: CHANGES IN LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligation transaction for the year ended June 30, 1999:

	<u>BONDED DEBT</u>	<u>COMPENSATED ABSENCES</u>	<u>TOTAL</u>
Balance, July 1, 1998	\$ 19,590,000	\$ 606,271	\$ 20,196,271
Additions	14,560,000	18,200	14,578,200
Deductions	(16,480,000)		(16,480,000)
Balance, June 30, 1999	<u>17,670,000</u>	<u>624,471</u>	<u>18,294,471</u>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

Compensated absences payable consist of the portion of accumulated leave of the governmental funds that is not expected to require current resources. The liability for compensated absences is computed only at the end of each fiscal year; therefore, the \$18,200, reflected above as additions from compensated absences is the net of leave benefits earned and paid during the year.

General Obligation bonds have been issued to provide funds for the acquisition and construction of major capital facilities and to refund general obligation bonds and pledge the full faith and credit of the school board. General obligation bonds currently outstanding are as follows:

\$23,445,000 General Obligation School Improvement Bonds, Series 1992, issued September 1, 1992 for the purpose of constructing and renovating school facilities in the parish, due in annual installments of \$975,000 to \$1,100,000 through March 1, 2002 with interest at 5% to 10%, secured by an annual ad valorem tax levy.	\$ 3,110,000
\$14,560,000 General Obligation School Improvement Refunding Bonds, Series 1999, issued February 1, 1999 for the purpose of refunding General Obligation School Improvement Bonds, Series 1992 due in annual installments of \$10,000 to \$1,825,000 through March 1, 2012 with interest at 4% to 5%, secured by an annual ad valorem tax levy.	<u>14,560,000</u>
<u>Total bonded debt</u>	<u>17,670,000</u>

At June 30, 1999, the school board has accumulated \$832,979 in the debt service fund for future debt retirement. The annual requirements to amortize all bonds at June 30, 1999, including interest of \$8,762,737, are as follows:

Year Ending June 30,	1992 Bonds	1999 Bonds	Total
2000	\$ 1,958,898	\$ 713,600	\$ 2,672,498
2001	1,970,142	659,077	2,629,219
2002	1,981,844	658,677	2,640,521
2003		1,793,277	1,793,277
2004		1,800,760	1,800,760
Thereafter		<u>14,896,462</u>	<u>14,896,462</u>
<u>Total</u>	<u>5,910,884</u>	<u>20,521,853</u>	<u>26,432,737</u>



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

In accordance with R.S. 39:562, the school board is legally restricted from incurring long-term bonded debt in excess of 35 per cent of the assessed value of taxable real property. At June 30, 1999, the statutory limit is \$53,497,675, and outstanding bonded debt totals \$17,670,000.

Note #7: CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

	<u>Balance, beginning of year</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, end of year</u>
School activity accounts	<u>\$ 230,419</u>	<u>\$ 874,999</u>	<u>\$ 818,109</u>	<u>\$ 287,309</u>

Note #8: INTERFUND ASSETS/LIABILITIES

A summary of due from/to other funds follows:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	ISIA Title 1 special revenue fund	<u>\$ 6,501</u>

Note #9: LEVIED TAXES

The following is a listing of levied ad valorem taxes during the fiscal year ended June 30, 1999:

Parishwide taxes	
Constitutional	4.39
Maintenance	15.00
School Improvement Sinking Fund	15.00

Note #10: RETIREMENT SYSTEMS

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals), and lunchroom workers are members of the Teachers Retirement System of Louisiana (TRSL); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). The systems are cost-sharing, multiple-employer defined benefit pensions plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

Teachers' Retirement System of Louisiana (TRS)

The TRS consists of three membership plans: Regular Plan, Plan A and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for disability and survivor benefits. Benefits are established and amended by state statute. The TRS issues a publicly available financial report that includes financial statements and required supplementary information for the TRS. That report may be obtained by writing to the Teachers' Retirement System of Louisiana, Post Office Box 94123, Baton Rouge, LA 70804-9123, or by calling (225) 925-6446.

Plan members are required to contribute 8.0%, 9.1% and 5.0% of their annual covered salary for the Regular Plan, Plan, A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 16.4% of annual covered payroll for all three membership plans. Member contributions and employer contributions for the TRS are established by state law and rates are established by the Public Retirement Systems Actuarial Committee. The school board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductons from local ad valorem taxes and by remittances from the school board.

The school board's contributions to the TRS for the years ending June 30, 1999, 1998 and 1997, were \$1,658,531, \$1,633,050 and \$1,548,943, respectively, equal to the required contributions for each year.

Louisiana School Employees' Retirement System (LASERS)

The LASERS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vester for disability and survivor benefits. Benefits are established and amended by state statute. The LASERS issues a publicly available financial report that includes financial statements and required supplementary information for the LASERS. That report may be obtained by writing to the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, LA 70804, or by calling (225) 925-6484.

Plan members are required to contribute 6.35% of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is 6.00% of

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

annual covered payroll. Member contributions and employer contributions for the LASERS are established by state law and rates are established by the public Retirement Systems' Actuarial Committee. The school board's employer contribution for the LASERS is funded by the State of Louisiana through annual appropriations.

The school board's contributions to the LASERS for the years ending June 30, 1999, 1998 and 1997 were \$56,502, \$58,800, and \$58,456 respectively, equal to the required contributions for each year.

Note #11: POST-EMPLOYMENT HEALTH CARE BENEFITS

In addition to providing pension benefits, the school board provides certain health care and life insurance benefits for its retired employees. All of the school board's employees may become eligible for those benefits if they reach normal retirement age while working for the school board. The school board's contributions are financed on a pay-as-you-go basis. The cost of retiree health care and life insurance benefits is recognized as an expenditure as premiums are paid. The cost of providing these benefits for the retirees for the year ended June 30, 1999 totaled \$477,791. The number of retirees currently receiving benefits is 174.

Note #12: LEASES

The school board is the lessor of land under cancellable operating leases expiring in 2003.

Note #13: SCHOOL BOARD MEMBERS' COMPENSATION

The schedule of compensation paid to school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:56, the school board members have elected the monthly payment method of compensation. Under this method, each member of the school board receives \$800 per month for performing the duties of his office.

The total amount of compensation for the year ended June 30, 1999, was \$96,200.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 1999  
(Continued)

Note #14: EXPENDITURES OF FEDERAL AWARDS AND AUDIT FINDINGS RESOLUTION

In accordance with Office of Management and Budget Circular A-133, schedules of expenditures of federal awards, follow-up and corrective action taken on prior audit findings, if any, and corrective action plans for current year findings, if any, are presented.

COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS



## SPECIAL REVENUE FUNDS

### SCHOOL LUNCH FUND

The School Lunch Fund accounts for operations of the school cafeterias.

### IMPROVING AMERICA'S SCHOOLS ACT FUNDS

Title I of the Improving America's Schools Act, (ISIA), is a program designed to help disadvantaged children meet challenging content and student performance standards. Title I provides financial assistance through State educational agencies to the local school board. The activities supplement, rather than replace, state and locally mandated activities.

Title VI of the Improving America's Schools Act, (ISIA), is a program by which the federal government provides block grant funds to the school system based on a per pupil allocation for audio-visual material and equipment and library resources.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998

	<u>SCHOOL LUNCH</u>	<u>IMPROVING AMERICA'S SCHOOLS ACT</u>	<u>TOTAL</u>	
			<u>JUNE 30,</u>	<u>1998</u>
			<u>1999</u>	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 65,392		\$ 65,392	\$ 213,592
Receivables				
Intergovernmental		\$ 212,381	212,381	160,746
Inventory	<u>19,833</u>		<u>19,833</u>	<u>23,240</u>
<u>Total assets</u>	<u>85,225</u>	<u>212,381</u>	<u>297,606</u>	<u>397,478</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES</u>				
Accounts payable	\$ 1,017	\$ 8,815	\$ 9,832	\$ 9,049
Salaries and related expense payable	70,292	197,138	267,430	241,921
Due to other fund		6,428	6,428	5,835
Deferred revenue	<u>3,421</u>		<u>3,421</u>	<u>5,835</u>
<u>Total liabilities</u>	<u>74,730</u>	<u>212,381</u>	<u>287,111</u>	<u>256,805</u>
<u>FUND EQUITY</u>				
Fund balances				
Unreserved - undesignated	<u>10,495</u>		<u>10,495</u>	<u>140,773</u>
<u>Total liabilities and fund equity</u>	<u>85,225</u>	<u>212,381</u>	<u>297,606</u>	<u>397,578</u>

The accompanying notes are an integral part of this statement.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1998

	SCHOOL LUNCH	IMPROVING AMERICA'S SCHOOLS ACT	TOTAL	
			1999	JUNE 30, 1998
<u>REVENUES</u>				
Local sources				
Interest earnings	\$ 2,242		\$ 2,242	\$ 10,621
Food services	291,417		291,417	291,912
State sources				
Unrestricted grants-in-aid	224,676		224,676	376,864
Federal sources				
Unrestricted-indirect cost recoveries		\$ 24,139	24,139	23,176
Restricted grants-in-aid - subgrants	1,015,563	769,185	1,784,748	1,778,520
Restricted grants-in-aid - direct Commodities	97,424		97,424	106,324
<u>Total revenues</u>	<u>1,631,322</u>	<u>793,324</u>	<u>2,424,646</u>	<u>2,578,417</u>
<u>EXPENDITURES</u>				
Instruction				
Special programs		605,211	605,211	583,968
Support services				
Instructional staff		137,810	137,810	147,378
Business services		20,454	20,454	19,727
Plant services		5,710	5,710	6,445
Food service program	1,813,347		1,813,347	1,984,303
<u>Total expenditures</u>	<u>1,813,347</u>	<u>769,185</u>	<u>2,582,532</u>	<u>2,741,821</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(182,025)	24,139	(157,886)	(163,404)

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1998  
 (Continued)

	<u>SCHOOL LUNCH</u>	<u>IMPROVING AMERICA'S SCHOOLS ACT</u>	<u>TOTAL</u>	
			<u>1999</u>	<u>JUNE 30, 1998</u>
<u>OTHER FINANCING SOURCES</u>				
<u>(USES)</u>				
Operating transfers				
in (out)				
General fund	\$ 57,105	\$ (24,139)	\$ 32,966	\$ 23,196
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER EXPENDI-</u>				
<u>TURES AND OTHER USES</u>	(124,920)	-0-	(124,920)	(140,208)
<u>FUND BALANCES, beginning</u>	<u>140,773</u>	<u>-0-</u>	<u>140,773</u>	<u>280,981</u>
<u>FUND BALANCES, ending</u>	<u>15,853</u>	<u>-0-</u>	<u>15,853</u>	<u>140,773</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
SCHOOL LUNCH FUND  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 1999 AND JUNE 30, 1998

	<u>JUNE 30,</u> <u>1999</u>	<u>JUNE 30,</u> <u>1998</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 65,392	\$ 213,592
Receivables		
Intergovernmental		3,570
Inventory	<u>19,837</u>	<u>23,240</u>
<u>Total assets</u>	<u>85,225</u>	<u>240,402</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,017	\$ 1,678
Salaries and related expense payable	70,292	96,963
Due to other fund		988
Deferred revenue	<u>3,421</u>	<u>          </u>
<u>Total liabilities</u>	<u>74,730</u>	<u>99,629</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	<u>10,495</u>	<u>140,773</u>
<u>Total liabilities and fund equity</u>	<u>85,225</u>	<u>240,402</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
SCHOOL LUNCH FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998

	YEAR ENDED JUNE 30,			1998
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	ACTUAL
<u>REVENUES</u>				
Local sources				
Interest earnings		\$ 2,242	\$ 2,242	\$ 10,621
Food service	\$ 294,564	291,417	(3,147)	291,912
State sources				
Unrestricted grants-in-aid	416,000	224,676	(191,324)	367,864
Federal sources				
Restricted grants-in-aid - subgrants	993,493	1,015,563	22,070	1,021,002
Commodities	109,869	97,424	(12,445)	106,324
<u>Total revenues</u>	<u>1,813,926</u>	<u>1,631,322</u>	<u>(182,604)</u>	<u>1,797,723</u>
<u>EXPENDITURES</u>				
Food service program				
Food	471,822	481,561	(9,739)	489,730
Salary and related benefits	1,126,316	1,077,963	48,351	1,075,102
USDA commodities	101,218	96,090	5,128	104,157
Supplies	44,631	46,789	(2,158)	41,857
Repairs and maintenance	32,144	31,609	535	40,000
Utilities	52,798	9,437	43,361	54,968
All others	57,764	53,194	4,570	90,417
Capital outlay	30,000	16,704	13,296	88,072
<u>Total expenditures</u>	<u>1,916,693</u>	<u>1,813,347</u>	<u>103,344</u>	<u>1,984,303</u>

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
SCHOOL LUNCH FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998  
(Continued)

	YEAR ENDED JUNE 30,		VARIANCE - FAVORABLE (UNFAVORABLE)	1998
	1999			1998
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>EXCESS (DEFICIENCY)</u> <u>OF REVENUES OVER</u> <u>EXPENDITURES</u>	\$ (102,767)	\$ (182,025)	\$ (79,260)	\$ (186,580)
<u>OTHER FINANCING</u> <u>SOURCES (USES)</u>				
Operating transfers in (out)				
General fund	50,000	57,105	7,105	46,372
<u>EXCESS (DEFICIENCY)</u> <u>OF REVENUES OVER</u> <u>EXPENDITURES AND</u> <u>OTHER USES</u>	(52,767)	(124,920)	(72,153)	(140,208)
<u>FUND BALANCES,</u> beginning	130,500	140,773	10,273	280,981
<u>FUND BALANCES,</u> ending	77,733	15,853	(61,880)	140,773

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE I  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 1999 AND JUNE 30, 1998

	<u>JUNE 30,</u> <u>1999</u>	<u>JUNE 30,</u> <u>1998</u>
<b><u>ASSETS</u></b>		
Receivables		
Intergovernmental	\$ <u>210,024</u>	\$ <u>157,176</u>
<u>Total assets</u>	<u>210,024</u>	<u>157,176</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
<b><u>LIABILITIES</u></b>		
Accounts payable	\$ 6,458	\$ 7,371
Salaries and related expense payable	197,138	144,958
Due to other fund	<u>6,428</u>	<u>4,847</u>
<u>Total liabilities</u>	<u>210,024</u>	<u>157,176</u>
<b><u>FUND EQUITY</u></b>		
Fund balances		
Unreserved - undesignated	<u>-0-</u>	<u>-0-</u>
<u>Total liabilities and fund equity</u>	<u>210,024</u>	<u>157,176</u>

The accompanying notes are an integral part of this statement.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE I  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998

	YEAR ENDED JUNE 30, 1999		VARIANCE- FAVORABLE (UNFAVORABLE)	1998
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Federal sources				
Unrestricted - indirect cost recoveries	\$ 23,419	\$ 23,419	\$ -0-	\$ 22,665
Restricted grants- in-aid - subgrants	<u>744,164</u>	<u>744,164</u>	<u>-0-</u>	<u>735,204</u>
<u>Total revenues</u>	<u>767,583</u>	<u>767,583</u>	<u>-0-</u>	<u>757,869</u>
<u>EXPENDITURES</u>				
Instruction				
Special programs	580,390	580,390	-0-	578,272
Support services				
Instructional staff	137,810	137,810	-0-	130,960
Business services	20,254	20,254	-0-	19,527
Plant services	<u>5,710</u>	<u>5,710</u>	<u>-0-</u>	<u>6,445</u>
<u>Total expenditures</u>	<u>744,164</u>	<u>744,164</u>	<u>-0-</u>	<u>735,204</u>
<u>EXCESS REVENUES OVER EXPENDITURES</u>	23,419	23,419	-0-	22,665
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
General fund	<u>(23,419)</u>	<u>(23,419)</u>	<u>-0-</u>	<u>(22,665)</u>

(Continued)



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE I  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998  
(Continued)

	<u>YEAR ENDED JUNE 30,</u>			<u>1998</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>FUND BALANCES, beginning</u>	-0-	-0-	-0-	-0-
<u>FUND BALANCES, ending</u>	-0-	-0-	-0-	-0-

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI  
COMPARATIVE BALANCE SHEETS  
JUNE 30, 1999 AND JUNE 30, 1998

	<u>JUNE 30,</u>	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>			
Receivables			
Intergovernmental	\$	2,357	\$ -0-
<u>Total assets</u>		<u>2,357</u>	<u>-0-</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES</u>			
Accounts payable	\$	2,357	\$ -0-
<u>Total liabilities</u>		<u>2,357</u>	<u>-0-</u>
<u>FUND EQUITY</u>			
Fund balances			
Unreserved - undesignated		-0-	-0-
<u>Total liabilities and fund equity</u>		<u>2,357</u>	<u>-0-</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998

	YEAR ENDED JUNE 30,			1998
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<u>REVENUES</u>				
Federal sources				
Unrestricted - indirect cost recoveries	\$ 720	\$ 720	\$ -0-	\$ 511
Restricted grants-in-aid- subgrants	25,021	25,021	-0-	22,314
<u>Total revenues</u>	<u>25,741</u>	<u>25,741</u>	<u>-0-</u>	<u>22,825</u>
<u>EXPENDITURES</u>				
Instruction				
Special programs	24,821	24,821	-0-	5,696
Support services				
Instructional staff				16,418
Business services	200	200	-0-	200
<u>Total     expenditures</u>	<u>25,021</u>	<u>25,021</u>	<u>-0-</u>	<u>22,314</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	720	720	-0-	511
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
General fund	(720)	(720)	-0-	(511)

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SPECIAL REVENUE FUNDS  
IMPROVING AMERICA'S SCHOOLS ACT - TITLE VI  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998  
(Continued)

	<u>YEAR ENDED JUNE 30,</u>			<u>1998</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>	<u>ACTUAL</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES</u>	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>FUND BALANCES, beginning</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCES, ending</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUNDS

The debt service fund accounts for the accumulation and payment of General Obligation School Improvement Bonds, Series 1992 and General Obligation School Improvement Refunding Bonds, Series 1999.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
DEBT SERVICE FUNDS  
BALANCE SHEET  
JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998

	<u>TOTAL</u>	
	<u>JUNE 30,</u>	
	<u>1999</u>	<u>1998</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 830,559	\$1,326,650
Investments, at cost		522,000
Receivables		
Interest	2,420	11,440
<u>Total assets</u>	<u>832,979</u>	<u>1,860,090</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>FUND EQUITY</u>		
Fund balances		
Reserved for debt service	\$ 832,979	\$1,860,090
<u>Total fund equity</u>	<u>832,979</u>	<u>1,860,090</u>
<u>Total liabilities and fund equity</u>	<u>832,979</u>	<u>1,860,090</u>

The accompanying notes are an integral part of this statement.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR JUNE 30, 1998

	TOTAL	
	JUNE 30,	
	1999	1998
<u>REVENUES</u>		
Local sources		
Taxes	\$ 2,284,610	\$2,228,714
Interest earnings	69,115	81,637
<u>Total revenues</u>	2,353,725	2,310,351
<u>EXPENDITURES</u>		
Support services		
General administration	80,015	78,087
Debt service	3,685,086	2,021,717
<u>Total expenditures</u>	3,765,101	2,099,804
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	(1,411,376)	210,547
<u>OTHER FINANCING SOURCES (USES)</u>		
Proceeds of refunding bonds	14,944,265	
Payment to refunded bond escrow agent	(14,560,000)	
<u>Total other financing sources (uses)</u>	384,265	-0-
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	(1,027,111)	210,547
<u>FUND BALANCES, beginning</u>	1,860,090	1,649,543
<u>FUND BALANCES, ending</u>	832,979	1,860,090

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
DEBT SERVICE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998

	<u>YEAR ENDED JUNE 30,</u>		<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1999</u>	<u>1998</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>	<u>ACTUAL</u>
<u>REVENUES</u>					
Local sources					
Taxes					
Ad valorem	\$2,307,935	\$ 2,284,610	\$ (23,325)		\$2,228,714
Interest earnings	100,000	69,115	(30,885)		81,637
<u>Total revenues</u>	<u>2,407,935</u>	<u>2,353,725</u>	<u>(54,210)</u>		<u>2,310,351</u>
<u>EXPENDITURES</u>					
Support services					
General administration	77,585	80,015	(2,430)		78,087
Debt service					
Principal retirement	920,000	920,000	-0-		865,000
Interest and fiscal charges	1,026,678	1,080,623	(53,945)		1,156,717
Refunding bond insurance cost	-0-	301,278	(301,278)		-0-
Advance refunding escrow	-0-	1,383,185	(1,383,185)		-0-
<u>Total expenditures</u>	<u>2,024,263</u>	<u>3,765,101</u>	<u>(1,740,838)</u>		<u>2,099,804</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>383,672</u>	<u>(1,411,376)</u>	<u>(1,795,048)</u>		<u>210,547</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Proceeds of refunding bonds	-0-	14,944,265	(14,944,265)		-0-
Payment to refunded bond escrow agent	-0-	(14,560,000)	14,560,000		-0-

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
DEBT SERVICE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998  
(Continued)

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1998
	BUDGET	ACTUAL		ACTUAL
<u>Total other financing sources (uses)</u>	-0-	384,265	384,265	-0-
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	383,672	(1,027,111)	(1,410,783)	210,547
<u>FUND BALANCES, beginning</u>	1,851,074	1,860,090	9,016	1,649,543
<u>FUND BALANCES, ending</u>	2,234,746	832,979	(1,401,767)	1,860,090

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUNDS

CONTINGENCY FUND

The Contingency Fund accounts for financial resources to be used for the renovation of major capital facilities.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 1999  
WITH COMPARATIVE TOTALS FOR JUNE 30, 1998

	TOTAL	
	JUNE 30,	JUNE 30,
	1999	1998
<u>ASSETS</u>		
Cash and cash equivalents	\$ 4,768,133	\$ 1,080,982
Investments, at cost	425,000	3,425,000
Receivables		
Interest	62,796	287,000
<u>Total assets</u>	<u>5,255,929</u>	<u>4,792,982</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved- undesignated	\$ 5,255,929	\$ 4,792,982
<u>Total liabilities and fund equity</u>	<u>5,255,929</u>	<u>4,792,982</u>

The accompanying notes are an integral part of this statement.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
CAPITAL PROJECTS FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
YEAR ENDED JUNE 30, 1999  
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1998

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1998
	BUDGET	ACTUAL		ACTUAL
<u>REVENUES</u>				
Local sources				
Interest earnings	\$ 225,000	\$ 271,990	\$ 46,990	\$ 284,283
Other	100,000	190,956	90,956	25,001
<u>Total revenues</u>	<u>325,000</u>	<u>462,946</u>	<u>137,946</u>	<u>309,284</u>
<u>EXPENDITURES</u>				
Facilities acquisition and construction				33,285
<u>Total expenditures</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>33,285</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	325,000	462,946	137,946	275,999
<u>OTHER FINANCING SOURCES</u>				
Operating transfer in (out) General fund	(1,551,000)		1,551,000	(1,000,000)
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING EXPENDITURES</u>	(1,226,000)	462,946	1,688,946	(724,001)
<u>FUND BALANCES, beginning</u>	<u>4,608,139</u>	<u>4,792,983</u>	<u>184,844</u>	<u>5,516,983</u>
<u>FUND BALANCES, ending</u>	<u>3,382,139</u>	<u>5,255,929</u>	<u>1,873,790</u>	<u>4,792,982</u>

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE

SCHOOL ACTIVITY AGENCY FUND

The School Activity Agency Fund accounts for monies generated by the individual school and organizations within the schools of the parish. While the school activity accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board.

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHOOL ACTIVITY AGENCY FUND  
COMBINING STATEMENT OF CHANGES IN DEPOSITS DUE OTHERS  
YEAR ENDED JUNE 30, 1999

<u>SCHOOL</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1999</u>
Brusly Elementary	\$ 31,924	\$ 35,717	\$ 36,909	\$ 30,732
Brusly High	32,862	291,978	284,779	40,061
Brusly Middle	27,355	75,776	75,243	27,888
Chamberlin Elementary	19,189	26,378	30,987	14,580
Cohn Elementary	8,321	39,113	41,002	6,432
Devall Middle	13,810	65,097	58,372	20,535
Lukeville Upper Elementary	45,132	70,988	61,981	54,139
Port Allen Elementary	13,611	31,982	27,315	18,278
Port Allen High	35,820	195,178	166,286	64,712
Port Allen Middle	2,066	36,542	30,003	8,605
Vocational Skills Center	329	6,250	5,232	1,347
<u>Totals</u>	<u>230,419</u>	<u>874,999</u>	<u>818,109</u>	<u>287,309</u>

The accompanying notes are an integral part of this statement.

**SUPPLEMENTAL INFORMATION**

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHEDULE OF SCHOOL BOARD MEMBERS' COMPENSATION  
YEAR ENDED JUNE 30, 1999

C. A. Altazan, Jr.	\$ 9,700
R. Kyle Ardoin	4,800
Lucius W. Boudreaux	9,600
Cynthia M. Crochet	9,600
George A. Chustz	9,600
Joseph W. Delapasse	4,800
Ellis J. Gauthier	9,600
Ronald P. Leblanc	9,600
Charles Morgan	9,600
Paul. C. Pattan, Sr.	9,700
Atley D. Walker	<u>9,600</u>
<u>Total</u>	<u>96,200</u>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
YEAR 2000 ISSUE  
JUNE 30, 1999

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other equipment that may adversely affect the government's operations as early as fiscal 1999.

The school board has purchased the necessary equipment to be year 2000 compliant for the financial reporting and principle student information systems. Testing and validation of the systems has been completed.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the school board is or will be year 2000 ready, or that parties with who the school board does business will be year 2000 ready.



WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 1999

FEDERAL GRANTOR/ PASS THROUGH GRANTOR/ PROGRAM NAME OR CLUSTER TITLE	FEDERAL CFDA NUMBER
<u>United States Department of Agriculture</u>	
Passed through Louisiana Department of Agriculture and Forestry	
Food Distribution	10.550
Passed through Louisiana Department of Education	
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Summer Food Service Program for Children	10.559
<u>Total United States Department of Agriculture</u>	
<u>United States Department of Education</u>	
Passed through Louisiana Department of Education	
Adult Education - State Grant Program	84.002
Title I - Grants to Local Educational Agencies	84.010
Special Education	
Grants to States	84.027
Preschool Grants	84.173
Vocational Education - Basic Grants	84.048
Title VI - Grants to Local Educational Agencies	84.151
Education for Economic Security Act-Title II	84.281
Goals 2000 Educate America Act - State and Local	
Education Systems Improvements Grants	84.276
Title IV - Grant to Local Educational Agencies	84.186
Gateway School to Work	84.278E
Technology Literacy Challenge Grant	84.318X
<u>Total United States Department of Education</u>	
<u>United States Department of Health and Human Services</u>	
Passed through Louisiana Department of Health and Hospitals	
Medical Assistance Programs (Medicaid)	93.778
<u>Total expenditures</u>	

See accompanying notes to schedule of expenditures of federal awards.

<u>PASS- THROUGH GRANTOR NUMBER</u>	<u>EXPENDITURES</u>
N/A	\$ 96,090
SFS-99	267,808
SFS-99	685,755
SFSP-98/99	<u>62,000</u>
	<u>1,111,653</u>
99-AE-61-GF	18,712
99IASI-61	767,583
99-1B-61-S	229,306
99-1P-61-S	16,953
99-VE-61-2B	36,367
98-IASA-61	25,021
99-IASA-61	7,742
99-LI-61-L	63,570
99-IASA-61	27,648
113-9-0006	67,624
99-LGF-61-F	<u>211,976</u>
	<u>1,472,502</u>
N/A	<u>27,281</u>
	<u>2,611,436</u>

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 1999

Note #1:BASIS OF PRESENTATION

A. Purpose of the Schedule

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the West Baton Rouge Parish School Board and is presented on the modified accrual basis of accounting. The information in the schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

GLYNN R. DYER, CPA (APC)  
ERIC J. VICKNAIR, CPA (APC)

FAX (225) 292-1041

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

West Baton Rouge Parish School Board  
Port Allen, Louisiana

We have audited the general purpose financial statements and the combining and individual fund and account group financial statements of West Baton Rouge Parish Board, Port Allen, Louisiana as of and for the year ended June 30, 1999, and have issued our report thereon dated December 10, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits as contained in Government Auditing Standards, issued by the Comptroller General of the United States.

## COMPLIANCE

As part of obtaining reasonable assurance about whether West Baton Rouge Parish School Board, Port Allen, Louisiana's general purpose financial statements and the combining and individual fund and account group financial statements are free of material misstatement, we performed tests on its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation to be material weaknesses.

(SEND ALL CORRESPONDENCE TO THE BATON ROUGE ADDRESS)

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ST. FRANCISVILLE, LOUISIANA 70775

(225) 292-1040  
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# DYER & VICKNAIR

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(CERTIFIED PUBLIC ACCOUNTANTS)

This report is intended for the information of management and the State of Louisiana Legislative Auditor and is not intended to be and should not be used by any one other than these specified parties. By provisions of State law, this report is a public document and it has been distributed to appropriate public officials.

There were no comments related to compliance or to the internal control structure noted in the audit for the year ended June 30, 1998.

Baton Rouge, Louisiana  
December 10, 1999

*Dyer & Vicknair*



# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

GLYNN R. DYER, CPA (APC)  
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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

West Baton Rouge Parish School Board  
Port Allen, Louisiana

## Compliance

We have audited the compliance of West Baton Rouge Parish School Board, Port Allen, Louisiana with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1999. West Baton Rouge Parish School Board, Port Allen, Louisiana's major federal programs are identified in the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish School Board, Port Allen, Louisiana's management. Our responsibility is to express an opinion on West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 required that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Baton Rouge Parish School Board, Port Allen, Louisiana's compliance with those requirements.

In our opinion, West Baton Rouge Parish School Board, Port Allen, Louisiana complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

(SEND ALL CORRESPONDENCE TO THE BATON ROUGE ADDRESS)

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# DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

## Internal Control Over Compliance

The management of West Baton Rouge Parish School Board, Port Allen, Louisiana is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered West Baton Rouge Parish School Board, Port Allen, Louisiana's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detect within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

There were no comments related to compliance noted in the audit for the year ended June 30, 1998.

Baton Rouge, Louisiana  
December 10, 1999

*Dyer & Vicknair*

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued	Unqualified		
Internal control over financial reporting:			
Material weakness(es) identified?	_____ Yes	<u>  X  </u> No	
Reportable condition(s) identified that are not considered to be material weakness?	_____ Yes	<u>  X  </u> None Reported	
Noncompliance material to financial statements noted?	_____ Yes	<u>  X  </u> No	

Federal awards

Internal control over major programs:			
Material weakness(es) identified?	_____ Yes	<u>  X  </u> No	
Reportable condition(s) identified that are not considered to be material weakness(es)?	_____ Yes	<u>  X  </u> None reported	

Type of auditors' report issued on compliance for major programs.	Unqualified		
Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?	_____ Yes	<u>  X  </u> None	

Identification of major programs:

<u>CFDA No.(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555, 10.559	Child Nutrition Cluster
84.010	Title I Grants to Local Educational Agencies

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD  
PORT ALLEN, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 1999  
(Continued)

Dollar threshold used to  
distinguish between type A  
and type B programs:

\$ 300,000

Auditor qualified as low-  
risk auditee?

X  Yes

       No

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were required to be reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were required to be reported.