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WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2000

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 01-10-01

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
GENERAL PURPOSE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2000

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DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

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INDEPENDENT AUDITORS' REPORT

West Baton Rouge Parish School Board
Port Allen, Louisiana

We have audited the accompanying general purpose financial statements of

WEST BATON ROUGE PARISH SCHOOL BOARD PORT ALLEN, LOUISIANA

as of and for the year ended June 30, 2000, and the combining and individual fund financial statements of the West Baton Rouge Parish School Board, Port Allen, Louisiana as of and for the years ended June 30, 2000 and 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 and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards 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, 2000, 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 financial statements as of June 30, 2000 and June 30, 1999, and for the years then ended, present fairly, in all material respects, the financial position of each of the individual funds of West Baton Rouge Parish School Board, Port Allen, Louisiana, as of June 30, 2000 and June 30, 1999, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

(SEND ALL CORRESPONDENCE TO THE BATON ROUGE ADDRESS)

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In accordance with Government Auditing Standards, we have also issued a report dated December 15, 2000 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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 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 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 taken as a whole.

Baton Rouge, Louisiana
December 15, 2000

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, 2000
WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	<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	\$2,530,049	\$ 304,726	\$ 1,188,747	\$5,545,476
Investments, at cost	17,920			
Receivables				
Taxes	470,392	463,722	1,444	
Intergovernmental Interest	815,752	377,524		
Other	7,360			
Due from other funds	237,417			
Inventory		29,794		
Fixed assets				
<u>Total assets</u>	<u>4,078,890</u>	<u>1,175,766</u>	<u>1,190,191</u>	<u>5,545,476</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>4,078,890</u>	<u>1,175,766</u>	<u>1,190,191</u>	<u>5,545,476</u>

FIDUCIARY FUND TYPE SCHOOL ACTIVITY AGENCY	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	JUNE 30, 2000	JUNE 30, 1999
\$ 274,382 10,000			\$ 9,843,380 27,920	\$ 7,590,923 425,000
			935,558	251,385
			1,193,276	560,775
				65,216
			7,360	2,329
			237,417	6,501
			29,794	19,833
	<u>\$44,664,007</u>		<u>44,664,007</u>	<u>44,505,662</u>
<u>284,382</u>	<u>44,664,007</u>		<u>56,938,712</u>	<u>53,427,624</u>
		\$ 1,190,191	1,190,191	832,979
		<u>16,116,037</u>	<u>16,116,037</u>	<u>17,461,492</u>
		<u>17,306,228</u>	<u>17,306,228</u>	<u>18,294,471</u>
<u>284,382</u>	<u>44,664,007</u>	<u>17,306,228</u>	<u>74,244,940</u>	<u>71,722,095</u>

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR JUNE 30, 1999
 (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	\$ 245,292	\$ 35,929		
Salaries and related expenses payable	1,496,838	459,883		
Due to other funds		237,417		
Deferred revenues		7,690		
Deposits due others				
Compensated absences payable				
Bonds payable				
<u>Total liabilities</u>	<u>1,742,130</u>	<u>740,919</u>		
<u>EQUITY AND OTHER CREDITS</u>				
Investment in general fixed assets				
Fund balances				
Reserved for debt service			\$ 1,190,191	
Unreserved - undesignated	2,336,760	434,847		\$5,545,476
<u>Total equity and other credits</u>	<u>2,336,760</u>	<u>434,847</u>	<u>1,190,191</u>	<u>5,545,476</u>
<u>Total liabilities, equity and other credits</u>	<u>4,078,890</u>	<u>1,175,766</u>	<u>1,190,191</u>	<u>5,545,476</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, 2000</u>	<u>1999</u>
			\$ 281,221	\$ 67,793
			1,956,721	1,535,733
			237,417	6,428
			7,690	3,421
\$ 284,382			284,382	287,309
		\$ 621,228	621,228	624,471
		16,685,000	16,685,000	17,670,000
<u>284,382</u>		<u>17,306,228</u>	<u>20,073,659</u>	<u>20,195,155</u>
	\$44,664,007		44,664,007	44,505,662
			1,190,191	832,979
			8,317,083	6,188,299
<u>284,382</u>	<u>44,664,007</u>	<u>-0-</u>	<u>54,171,281</u>	<u>51,526,940</u>
<u>284,382</u>	<u>44,664,007</u>	<u>17,306,228</u>	<u>74,244,940</u>	<u>71,722,095</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, 2000
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1999

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>REVENUES</u>		
Local sources		
Taxes		
Ad valorem	\$ 3,004,179	
Sales and use	3,894,609	\$3,414,535
Use of money and property	218,695	
Food services		296,243
Other	759,841	2,000
State sources		
Equalization	8,301,406	311,242
Other	736,594	
Federal sources	907,383	2,108,947
	<u>17,822,707</u>	<u>6,132,967</u>
<u>Total revenues</u>		
<u>EXPENDITURES</u>		
Instruction		
Regular programs	8,065,726	785,126
Special education programs	1,894,615	828,264
Vocational education programs	455,873	39,147
Adult education programs	39,199	3,437
Special programs	86,654	
Other programs	670,529	31,268
Support services		
Student services	561,769	26,408
Instructional staff	889,953	159,523
General administration	585,555	68,075
School administration	1,362,477	17,108
Business services	141,574	22,785
Plant services	1,745,399	34,404
Student transportation services	1,445,839	69,996
Central services	164,717	
Food service program		1,875,270
Facilities acquisition and construction	51,105	
Debt service		
	<u>18,160,984</u>	<u>3,960,811</u>
<u>Total expenditures</u>		

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 2000	1999
\$ 2,225,132		\$ 5,229,311	\$ 5,366,011
		7,309,144	3,481,530
40,552	\$ 272,838	532,085	463,908
		296,243	291,417
18,245	28,548	808,634	334,153
		8,612,648	9,019,309
		736,594	906,077
		3,016,330	2,613,418
<u>2,283,929</u>	<u>301,386</u>	<u>26,540,989</u>	<u>22,475,823</u>
		8,850,852	7,650,714
		2,722,879	2,429,449
		495,020	402,635
		42,636	51,520
		86,654	-0-
		701,797	506,247
		588,177	530,539
		1,049,476	941,494
77,517		731,147	676,474
		1,379,585	1,429,324
		164,359	159,114
		1,779,803	1,607,661
		1,515,835	1,432,652
		164,717	198,271
		1,875,270	1,813,347
	11,839	62,944	
<u>1,849,200</u>	<u>11,839</u>	<u>1,849,200</u>	<u>3,685,086</u>
<u>1,926,717</u>	<u>11,839</u>	<u>24,060,351</u>	<u>23,514,428</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, 2000
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ (338,277)	\$ 2,172,156
<u>OTHER FINANCING SOURCES (USES)</u>		
Operating transfer in	1,838,623	85,461
Payment to refunded bond escrow agent		
Operating transfer out	(85,461)	(1,838,623)
Proceeds of refunding bonds		
<u>Total other financing sources (uses)</u>	<u>1,753,162</u>	<u>(1,753,162)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	1,414,885	418,994
<u>FUND BALANCES, beginning</u>	<u>921,875</u>	<u>15,853</u>
<u>FUND BALANCES, ending</u>	<u>2,336,760</u>	<u>434,847</u>

The accompanying notes are an integral part of this statement.

DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)	
		YEAR ENDED JUNE 30, 2000	1999
\$ 357,212	\$ 289,547	\$ 2,480,638	\$ (1,038,605)
		1,924,084	81,244
		(1,924,084)	(14,560,000)
			(81,244)
			14,944,265
-0-	-0-	-0-	384,265
357,212	289,547	2,480,638	(654,340)
832,979	5,255,929	7,026,636	7,680,976
<u>1,190,191</u>	<u>5,545,476</u>	<u>9,507,274</u>	<u>7,026,636</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, 2000

	<u>GENERAL FUND</u>		<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>			
Local sources			
Taxes			
Ad valorem	\$ 3,007,000	\$ 3,004,179	\$ (2,821)
Sales and use	3,200,000	3,894,609	694,609
Use of money and property	141,000	218,695	77,695
Food service			
Other	677,500	759,841	82,341
State sources			
Equalization	8,485,167	8,301,406	(183,761)
Other	755,004	736,594	(18,410)
Federal sources	945,271	907,383	(37,888)
<u>Total revenues</u>	<u>17,210,942</u>	<u>17,822,707</u>	<u>611,765</u>
<u>EXPENDITURES</u>			
Instruction			
Regular programs	8,456,211	8,065,726	248,911
Special education programs	1,962,715	1,894,615	65,100
Vocational education programs	411,244	455,873	44,629
Adult education programs	36,228	39,199	(2,971)
Special programs	86,654	86,654	-0-
Other programs	604,813	670,529	(65,716)
Support services			
Student support	539,857	561,769	(21,912)
Instructional staff	609,270	889,953	(280,683)
General administration	530,119	585,555	(55,436)
School administration	1,345,978	1,362,477	(16,499)
Business services	129,334	141,574	12,240
Plant services	1,669,670	1,745,399	(75,729)
Student transportation services	1,401,711	1,445,839	(44,128)
Central services	164,708	164,717	(97)
Food service program			
Facilities acquisition and construction		51,105	(51,105)
<u>Total expenditures</u>	<u>17,948,512</u>	<u>18,160,984</u>	<u>(212,472)</u>

SPECIAL REVENUE FUNDS

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ 3,000,000	\$ 3,414,535	\$ 414,535
290,485	296,243	4,758
	2,000	(2,000)
345,000	311,242	(33,758)
<u>2,046,061</u>	<u>2,108,947</u>	<u>64,878</u>
<u>5,681,546</u>	<u>6,132,967</u>	<u>447,413</u>
704,311	785,126	(80,815)
809,597	828,264	(18,667)
34,000	39,147	(5,147)
3,000	3,432	(432)
27,500	31,268	(3,768)
25,229	26,408	(1,179)
154,210	159,523	(5,313)
60,000	68,075	(8,075)
15,000	17,108	(2,108)
22,657	22,785	(128)
30,000	34,404	(4,404)
61,000	69,996	(8,996)
1,829,285	1,875,270	(45,985)
<u>3,775,789</u>	<u>3,960,811</u>	<u>(185,022)</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, 2000
 (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>\$ (737,570)</u>	<u>\$ (338,277)</u>	<u>\$ 381,373</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer in	1,460,875	1,838,623	377,748
Operating transfer out	<u>(60,078)</u>	<u>(85,461)</u>	<u>(25,383)</u>
<u>Total other financing sources (uses)</u>	<u>1,400,797</u>	<u>1,753,162</u>	<u>352,365</u>
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	663,227	1,396,965	733,738
<u>FUND BALANCES, beginning</u>	<u>820,592</u>	<u>921,875</u>	<u>101,283</u>
<u>FUND BALANCES, ending</u>	<u>1,483,819</u>	<u>2,336,760</u>	<u>83,504</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>\$ 1,905,757</u>	<u>\$ 2,172,156</u>	<u>\$ 278,874</u>
60,078 <u>(1,460,875)</u>	85,461 <u>(1,864,257)</u>	25,383 <u>(403,382)</u>
<u>(1,400,797)</u>	<u>(1,778,796)</u>	<u>(377,999)</u>
504,960	418,994	(98,125)
<u>-0-</u>	<u>15,853</u>	<u>15,853</u>
<u>504,960</u>	<u>434,847</u>	<u>(82,272)</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, 2000

	<u>DEBT SERVICE FUNDS</u>		<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
	<u>BUDGET</u>	<u>ACTUAL</u>	
<u>REVENUES</u>			
Local sources			
Taxes			
Ad valorem	\$ 2,250,100	\$ 2,225,132	\$ (24,968)
Use of money and property	100,000	40,552	(59,448)
Other	-0-	18,245	18,245
<u>Total revenues</u>	<u>2,350,100</u>	<u>2,283,929</u>	<u>(66,171)</u>
<u>EXPENDITURES</u>			
Support services			
General administration	77,500	77,517	(17)
Debt service	1,845,811	1,849,200	(3,389)
Facilities and acquisition construction			
<u>Total expenditures</u>	<u>1,923,311</u>	<u>1,926,717</u>	<u>(3,406)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	426,789	357,212	(69,577)
<u>FUND BALANCES, beginning</u>	<u>828,378</u>	<u>832,979</u>	<u>4,601</u>
<u>FUND BALANCES, ending</u>	<u>1,255,167</u>	<u>1,190,191</u>	<u>(64,976)</u>

The accompanying notes are an integral part of this statement.

CAPITAL PROJECTS FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
\$ 250,000	\$ 272,838	\$ 22,838
50,000	28,548	(21,452)
<u>300,000</u>	<u>301,386</u>	<u>1,386</u>
<u>20,000</u>	<u>11,839</u>	<u>8,161</u>
<u>20,000</u>	<u>11,839</u>	<u>8,161</u>
280,000	289,547	9,547
<u>5,193,133</u>	<u>5,255,929</u>	<u>62,796</u>
<u>5,473,133</u>	<u>5,545,476</u>	<u>72,343</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000

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 3800. 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, 2000
(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, 2000
(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, 2000
(Continued)

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 14, 1999 for suggestions and comments from taxpayers. The budget was adopted at a regular board meeting on September 15, 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, 2000
(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 and budget amendments.

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, 2000
(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, 2000
(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, 2000
(Continued)

Note #2: CASH AND CASH EQUIVALENTS

At June 30, 2000, the school board has cash and cash equivalents (book balances) totaling \$9,843,380 as follows:

Interest-bearing demand deposits	<u>\$9,843,380</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, 2000, the school board has \$10,796,124 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal depository insurance and \$10,596,124 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, 2000, the school board holds a time certificate of deposit in the amount of \$10,000. This time certificate of deposit is in the name of the school board. It is considered secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent (GASB Category 3).

The school board only holds stock in a private company which was donated by an individual. This stock is reported at its quoted market price of \$17,920 at June 30, 2000.

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)

Note #4: RECEIVABLES

The following is a summary of receivables at June 30, 2000:

<u>Class</u>	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Total</u>
Taxes				
Ad valorem	\$ 1,867		\$ 1,444	\$ 3,311
Sales	468,525	\$ 463,722		932,247
Intergovernmental				
Federal	587,978	377,524		965,502
State	227,774			227,774
Interest				
Other	7,360			7,360
<u>Total</u>	<u>1,293,504</u>	<u>841,246</u>	<u>1,444</u>	<u>2,136,194</u>

Note #5: FIXED ASSETS

A summary of changes in the general fixed assets account group for the year ended June 30, 2000, follows:

<u>Description</u>	<u>Balance July 1, 1999</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2000</u>
Land	\$ 985,651			\$ 985,651
Buildings and improvements	39,087,564			39,087,564
Furniture, equipment & vehicles	4,432,447	\$ 298,345	\$ 140,000	4,590,792
<u>Totals</u>	<u>44,505,662</u>	<u>298,345</u>	<u>140,000</u>	<u>44,664,007</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, 2000:

	<u>BONDED DEBT</u>	<u>COMPENSATED ABSENCES</u>	<u>TOTAL</u>
Balance, July 1, 1999	\$ 17,670,000	\$ 624,471	\$ 18,294,471
Additions			
Deductions	3,120,000	3,243	3,123,243
Balance, June 30, 2000	<u>14,550,000</u>	<u>621,228</u>	<u>15,171,228</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000
 (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 \$3,243, reflected above as deductions from compensated absences is the net of leave benefits paid and earned 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.	\$ 2,135,000
\$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>\$14,550,000</u>
	<u>Total bonded debt</u>	<u>\$16,685,000</u>

At June 30, 2000, the school board has accumulated \$1,190,191 in the debt service fund for future debt retirement. The annual requirements to amortize all bonds at June 30, 2000, including interest of \$5,427,055, are as follows:

Year Ending <u>June 30,</u>	1992 <u>Bonds</u>	1999 <u>Bonds</u>	<u>Total</u>
2001	\$ 1,146,052	\$ 659,077	\$ 1,805,129
2002	1,157,750	658,677	1,816,427
2003		1,793,277	1,793,277
2004		1,800,760	1,800,760
2005		1,814,760	1,814,760
Thereafter		<u>13,081,702</u>	<u>13,081,702</u>
<u>Total</u>	<u>2,303,802</u>	<u>19,808,253</u>	<u>22,112,055</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000
 (Continued)

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>\$ 287,309</u>	<u>\$ 987,157</u>	<u>\$ 990,084</u>	<u>\$ 284,382</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	\$ 8,004
	EDIT special revenue fund	<u>229,413</u>
	<u>Total</u>	<u>237,417</u>

Note #9: LEVIED TAXES

The following is a listing of levied ad valorem taxes during the fiscal year ended June 30, 2000:

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, 2000
(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 9.1%, 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 15.2% 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 deductions 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, 2000, 1999 and 1998, were \$1,559,790, \$1,658,531 and \$1,633,050, 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 vested 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 0%.

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)

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, 2000, 1999 and 1998 were \$-0-, \$-0-, and \$58,800 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, 2000 totaled \$525,570. The number of retirees currently receiving benefits is 185.

Note #12: LEASES

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

Note #13: LITIGATION

The school board is a defendant in several lawsuits which should be fully covered by insurance.

Note #14: 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, 2000, was \$96,000.

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2000
(Continued)

Note #15: 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 II of the Improving America's Act (ISIA) is a program to provide professional development to teachers primarily those teachers in math and science courses.

Title IV, Safe and Drug Free Schools and Communities State Grants, of the Improving America's School Act (ISIA) is a program that provides instructional materials concerning drug and alcohol abuse to the schools.

Title VI, Innovative Education Program Strategies, 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.

Title VI, Class-size Reduction Program, of the Improving America's Schools Act (ISIA) is a program that helps schools improve student achievement by adding additional, highly qualified teachers to the workforce to ensure that class size, particularly in early grades, is reduced to no more than 18 children per class.

EDUCATIONAL FACILITIES IMPROVEMENT DISTRICT FUND

The Educational Facilities Improvement District (EFID) was activated in 1999 to levy and collect within the Parish of West Baton Rouge, beginning July 1, 1999, a 1% sales tax dedicated and used for salary raises and to eliminate operating deficits by providing additional monies to pay the cost of operation and maintenance of the school system.

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	<u>SCHOOL LUNCH</u>	<u>IMPROVING AMERICA'S SCHOOLS ACT</u>	<u>EFID</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 9,293		\$ 295,433
Receivables			
Taxes			463,722
Intergovernmental		\$ 377,524	
Other	<u>29,794</u>		
<u>Total assets</u>	<u>39,087</u>	<u>377,524</u>	<u>759,155</u>
<u>LIABILITIES AND FUND EQUITY</u>			
<u>LIABILITIES</u>			
Accounts payable	\$ 3,965	\$ 31,964	
Salaries and related expense payable		337,556	\$ 122,327
Due to other fund		8,004	229,413
Deferred revenue	<u>7,690</u>		
<u>Total liabilities</u>	<u>11,655</u>	<u>377,524</u>	<u>351,740</u>
<u>FUND EQUITY</u>			
Fund balances			
Unreserved - undesignated	<u>27,432</u>	<u>-0-</u>	<u>407,415</u>
<u>Total liabilities and fund equity</u>	<u>39,087</u>	<u>377,524</u>	<u>759,155</u>

The accompanying notes are an integral part of this statement.

<u>TOTAL</u>	
<u>JUNE 30,</u>	
<u>2000</u>	<u>1999</u>
\$ 304,726	\$ 65,392
463,722	
377,524	212,381
<u>29,794</u>	<u>19,833</u>
<u>1,175,766</u>	<u>297,606</u>
\$ 35,929	\$ 9,832
459,883	267,430
237,417	6,428
<u>7,690</u>	<u>3,421</u>
<u>740,919</u>	<u>287,111</u>
<u>434,847</u>	<u>10,495</u>
<u>1,175,766</u>	<u>297,606</u>

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, 2000
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1999

	<u>SCHOOL LUNCH</u>	<u>IMPROVING AMERICA'S SCHOOLS ACT</u>	<u>EFID</u>
<u>REVENUES</u>			
Local sources			
Taxes			\$3,414,535
Interest earnings			
Food services	\$ 296,243		
Other		\$ 2,000	
State sources			
Unrestricted grants-in-aid	311,242		
Federal sources			
Unrestricted-indirect cost recoveries		22,474	
Restricted grants-in-aid-subgrants	1,044,849	952,504	
Restricted grants-in-aid-direct			
Commodities	<u>89,120</u>		
<u>Total revenues</u>	<u>1,741,446</u>	<u>976,978</u>	<u>3,414,535</u>
<u>EXPENDITURES</u>			
Instruction			
Regular programs		129,311	655,815
Special education programs		675,597	152,667
Vocational education programs			39,147
Adult education programs			3,437
Other programs			31,268
Support services			
Student services		17,729	8,679
Instructional staff		113,210	152,667
General administration			68,075
School administration		18,657	17,108
Business services			34,404
Student transportation services			69,996
Plant services			34,404
Food service program	<u>1,815,336</u>		<u>59,934</u>
<u>Total expenditures</u>	<u>1,815,336</u>	<u>954,504</u>	<u>1,190,971</u>

<u>TOTAL</u>	
<u>JUNE 30,</u>	
<u>2000</u>	<u>1999</u>
\$3,414,535	
296,243	\$ 2,242
2,000	291,417
311,242	224,676
22,474	24,139
1,997,353	1,784,748
<u>89,120</u>	<u>97,424</u>
<u>6,132,967</u>	<u>2,424,646</u>

785,126	
828,264	605,211
39,147	
3,437	
31,268	
26,408	
159,523	137,810
68,075	
17,108	
22,785	
34,404	5,710
69,996	20,454
<u>1,875,270</u>	<u>1,813,347</u>
<u>3,960,811</u>	<u>2,582,532</u>

(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, 2000
WITH COMPARATIVE TOTALS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	<u>SCHOOL LUNCH</u>	<u>IMPROVING AMERICA'S SCHOOLS ACT</u>	<u>EFID</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ (73,882)	\$ 22,474	\$ 2,223,564
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in (out)			
General fund	<u>85,461</u>	<u>(22,474)</u>	<u>(1,816,149)</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDI- TURES AND OTHER USES</u>	11,579	-0-	407,415
<u>FUND BALANCES, beginning</u>	<u>15,273</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCES, ending</u>	<u>27,432</u>	<u>-0-</u>	<u>407,415</u>

The accompanying notes are an integral part of this statement.

<u>TOTAL</u>	
<u>JUNE 30,</u>	
<u>2000</u>	<u>1999</u>
2,172,156	(157,886)

\$(1,753,162) \$ 32,966

418,994	(124,920)
<u>15,853</u>	<u>140,773</u>
<u>434,847</u>	<u>15,853</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SPECIAL REVENUE FUNDS
SCHOOL LUNCH FUND
COMPARATIVE BALANCE SHEETS
JUNE 30, 2000 AND JUNE 30, 1999

	<u>JUNE 30,</u> <u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 9,293	\$ 65,392
Inventory	<u>29,794</u>	<u>19,837</u>
<u>Total assets</u>	<u>39,087</u>	<u>85,225</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 3,965	\$ 1,017
Salaries and related expense payable		70,292
Deferred revenue	<u>7,690</u>	<u>3,421</u>
<u>Total liabilities</u>	<u>11,655</u>	<u>74,730</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	<u>27,432</u>	<u>10,495</u>
<u>Total liabilities and fund equity</u>	<u>39,807</u>	<u>85,225</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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	YEAR ENDED JUNE 30, 2000			1999
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	ACTUAL
<u>REVENUES</u>				
Local sources				
Interest earnings				\$ 2,242
Food service	\$ 290,485	\$ 296,243	\$ 5,758	291,417
State sources				
Unrestricted grants-in-aid	345,000	311,242	(33,758)	224,676
Federal sources				
Restricted grants-in-aid - subgrants	974,083	1,044,849	70,776	1,015,563
Commodities	97,000	89,120	(7,880)	97,424
<u>Total revenues</u>	<u>1,706,568</u>	<u>1,741,446</u>	<u>34,886</u>	<u>1,631,322</u>
<u>EXPENDITURES</u>				
Food service program				
Food	472,202	478,494	(6,292)	481,561
Salary and related benefits	1,064,001	1,066,436	(2,435)	1,077,963
USDA commodities	95,582	87,268	8,314	96,090
Supplies	48,000	52,160	(4,160)	46,789
Repairs and maintenance	30,000	48,104	(18,104)	31,609
Utilities		4,902	(4,902)	9,437
All others	46,500	51,305	(4,805)	53,194
Capital outlay	20,000	26,667	(6,667)	16,704
<u>Total expenditures</u>	<u>1,776,285</u>	<u>1,815,336</u>	<u>(39,051)</u>	<u>1,813,347</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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	YEAR ENDED JUNE 30,			1999
	BUDGET	ACTUAL	VARIANCE - FAVORABLE (UNFAVORABLE)	ACTUAL
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	\$ (69,717)	\$ (73,882)	\$ (4,165)	\$ (182,025)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in (out)				
General fund	69,717	85,461	15,744	57,105
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER USES</u>	-0-	11,579	11,579	(124,920)
<u>FUND BALANCES, beginning</u>	-0-	15,853	15,853	140,773
<u>FUND BALANCES, ending</u>	-0-	27,432	27,432	15,853

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, 2000 AND JUNE 30, 1999

	<u>2000</u>	<u>JUNE 30, 1999</u>
<u>ASSETS</u>		
Receivables		
Intergovernmental	\$ 276,770	\$ 210,024
<u>Total assets</u>	<u>276,770</u>	<u>210,024</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 11,779	\$ 6,458
Salaries and related expense payable	259,151	197,138
Due to other fund	5,840	6,428
<u>Total liabilities</u>	<u>276,770</u>	<u>210,024</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	-0-	-0-
<u>Total liabilities and fund equity</u>	<u>276,770</u>	<u>210,024</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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	YEAR ENDED JUNE 30, 2000		VARIANCE- FAVORABLE (UNFAVORABLE)	1999
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Federal sources				
Unrestricted - indirect cost recoveries	\$ 18,014	\$ 18,014	\$ --0-	\$ 23,419
Restricted grants- in-aid - subgrants	<u>761,467</u>	<u>761,467</u>	<u>--0-</u>	<u>744,164</u>
<u>Total revenues</u>	<u>779,481</u>	<u>779,481</u>	<u>--0-</u>	<u>767,583</u>
<u>EXPENDITURES</u>				
Instruction				
Special education programs	631,778	631,778	--0-	580,390
Support services				
Instructional staff	111,392	111,392	--0-	137,810
Business services	18,297	18,297	--0-	20,254
Plant services				5,710
<u>Total expenditures</u>	<u>761,467</u>	<u>761,467</u>	<u>--0-</u>	<u>744,164</u>
<u>EXCESS REVENUES OVER EXPENDITURES</u>	18,014	18,014	--0-	23,419
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
General fund	<u>(18,014)</u>	<u>(18,014)</u>	<u>--0-</u>	<u>(23,419)</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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999
 (Continued)

	YEAR ENDED JUNE 30, 2000			1999
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<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 II
COMPARATIVE BALANCE SHEETS
JUNE 30, 2000 AND JUNE 30, 1999

	<u>JUNE 30,</u>	<u>1999</u>
	<u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Receivables		
Intergovernmental	\$ 35,981	\$ 7,742
<u>Total assets</u>	<u>35,981</u>	<u>7,742</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Salaries and related expense payable	\$ 35,226	\$ 7,742
Due to other fund	755	-0-
<u>Total liabilities</u>	<u>35,981</u>	<u>7,742</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	-0-	-0-
<u>Total liabilities and fund equity</u>	<u>35,981</u>	<u>7,742</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 II
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	YEAR ENDED JUNE 30, 2000		VARIANCE- FAVORABLE (UNFAVORABLE)	1999
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Federal sources				
Unrestricted - indirect cost recoveries	\$ 755	\$ 755	\$ -0-	\$ 241
Restricted grants- in-aid - subgrants	<u>35,226</u>	<u>35,226</u>	<u>-0-</u>	<u>7,501</u>
<u>Total revenues</u>	<u>35,981</u>	<u>35,981</u>	<u>-0-</u>	<u>7,742</u>
<u>EXPENDITURES</u>				
Instruction				
Regular programs	32,208	32,208	-0-	
Special education programs	1,200	1,200	-0-	4,502
Support services				
Instructional staff	<u>1,818</u>	<u>1,818</u>	<u>-0-</u>	<u>2,998</u>
<u>Total expenditures</u>	<u>35,226</u>	<u>35,226</u>	<u>-0-</u>	<u>7,501</u>
<u>EXCESS REVENUES OVER EXPENDITURES</u>	755	755	-0-	241
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
General fund	<u>(755)</u>	<u>(755)</u>	<u>-0-</u>	<u>(241)</u>

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SPECIAL REVENUE FUNDS
IMPROVING AMERICA'S SCHOOLS ACT - TITLE II
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	YEAR ENDED JUNE 30,			1999
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<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 IV
COMPARATIVE BALANCE SHEETS
JUNE 30, 2000 AND JUNE 30, 1999

	<u>2000</u>	<u>JUNE 30, 1999</u>
<u>ASSETS</u>		
Receivables		
Intergovernmental	\$ 18,872	\$ 26,648
<u>Total assets</u>	<u>18,872</u>	<u>26,648</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 18,431	\$ 25,833
Salaries and related expense payable		
Due to other fund	<u>441</u>	<u>815</u>
<u>Total liabilities</u>	<u>18,872</u>	<u>26,648</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	<u>-0-</u>	<u>-0-</u>
<u>Total liabilities and fund equity</u>	<u>18,872</u>	<u>18,872</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 IV
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	YEAR ENDED JUNE 30, 2000		VARIANCE- FAVORABLE (UNFAVORABLE)	1999
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Local sources	\$ 2,000	\$ 2,000	\$ -0-	\$ 1,000
Federal sources				
Unrestricted - indirect cost recoveries	441	441	-0-	815
Restricted grants- in-aid - subgrants	<u>18,431</u>	<u>18,431</u>	<u>-0-</u>	<u>25,653</u>
<u>Total revenues</u>	<u>20,872</u>	<u>20,872</u>	<u>-0-</u>	<u>27,468</u>
<u>EXPENDITURES</u>				
Instruction				
Regular programs	2,702	2,702	-0-	1,000
Support services				
Student services	<u>17,729</u>	<u>17,729</u>	<u>-0-</u>	<u>25,653</u>
<u>Total expenditures</u>	<u>20,431</u>	<u>20,431</u>	<u>-0-</u>	<u>26,653</u>
<u>EXCESS REVENUES OVER EXPENDITURES</u>	441	441	-0-	815
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfer in (out)				
General fund	<u>(441)</u>	<u>(441)</u>	<u>-0-</u>	<u>(815)</u>

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SPECIAL REVENUE FUNDS
IMPROVING AMERICA'S SCHOOLS ACT - TITLE IV
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	YEAR ENDED JUNE 30,			1999
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<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, 2000 AND JUNE 30, 1999

	<u>JUNE 30,</u>	<u>1999</u>
	<u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Receivables		
Intergovernmental	\$ 45,901	\$ 2,357
<u>Total assets</u>	<u>45,901</u>	<u>2,357</u>
<u>LIABILITIES AND FUND EQUITY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 1,754	
Salaries and related benefits payable	43,179	
Due to other fund	<u>968</u>	<u>\$ 2,357</u>
<u>Total liabilities</u>	<u>45,901</u>	<u>2,357</u>
<u>FUND EQUITY</u>		
Fund balances		
Unreserved - undesignated	<u>-0-</u>	<u>-0-</u>
<u>Total liabilities and fund equity</u>	<u>45,901</u>	<u>2,357</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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	<u>YEAR ENDED JUNE 30,</u> <u>2000</u>		<u>VARIANCE-</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>1999</u>
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Federal sources				
Unrestricted - indirect cost recoveries	\$ 3,264	\$ 3,264	\$ -0-	\$ 720
Restricted grants-in-aid- subgrants	<u>137,380</u>	<u>137,380</u>	<u>-0-</u>	<u>25,021</u>
<u>Total revenues</u>	<u>140,644</u>	<u>140,644</u>	<u>-0-</u>	<u>25,741</u>
<u>EXPENDITURES</u>				
Instruction				
Regular programs	94,401	94,401	-0-	
Special educa- tion programs	42,619	42,619	-0-	24,821
Support services				
Business services	<u>360</u>	<u>360</u>	<u>-0-</u>	<u>200</u>
<u>Total</u> <u>expenditures</u>	<u>137,380</u>	<u>137,380</u>	<u>-0-</u>	<u>25,021</u>
<u>EXCESS OF REVENUES</u> <u>OVER EXPENDITURES</u>	3,264	3,264	-0-	720
<u>OTHER FINANCING</u> <u>SOURCES (USES)</u>				
Operating transfer in (out)				
General fund	<u>(3,264)</u>	<u>(3,264)</u>	<u>-0-</u>	<u>(720)</u>

(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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	<u>YEAR ENDED JUNE 30,</u>			<u>1999</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>	-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
EDUCATIONAL FACILITIES IMPROVEMENT DISTRICT FUND
BALANCE SHEET
JUNE 30, 2000

<u>ASSETS</u>	
Cash and cash equivalents	\$295,433
Receivables	
Taxes	<u>463,722</u>
<u>Total assets</u>	<u>759,155</u>
 <u>LIABILITIES AND FUND EQUITY</u>	
<u>LIABILITIES</u>	
Salaries and related benefits payable	\$122,327
Due to other fund	<u>229,413</u>
<u>Total liabilities</u>	<u>351,740</u>
 <u>FUND EQUITY</u>	
Fund balances	
Unreserved - undesignated	<u>407,415</u>
<u>Total liabilities and fund equity</u>	<u>759,155</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
EDUCATIONAL FACILITIES IMPROVEMENT DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
IN FUND BALANCE - BUDGET (GAAP) BASIS AND ACTUAL
YEAR ENDED JUNE 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Local sources			
Taxes			
Sales and use	\$ 3,000,000	\$ 3,414,535	\$ 414,535
<u>EXPENDITURES</u>			
Instruction			
Regular programs	\$ 575,000	\$ 655,815	\$ (80,815)
Special programs	134,000	152,667	(18,667)
Vocational educa- tion programs	34,000	39,147	(5,147)
Adult education programs	3,000	3,437	(437)
Other programs	27,500	31,268	(3,768)
Support services			
Student services	7,500	8,679	(1,179)
Instructional staff	41,000	46,313	(5,313)
General administration	60,000	68,075	(8,075)
School administration	15,000	17,108	(2,108)
Business services	4,000	4,128	(128)
Plant services	30,000	34,404	(4,404)
Student transporta- tion services	61,000	69,996	(8,996)
Food services	53,000	59,934	(6,937)
<u>Total</u> <u>expenditures</u>	<u>1,045,000</u>	<u>1,190,971</u>	<u>(145,971)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>1,955,000</u>	<u>2,223,564</u>	<u>268,564</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfer out	<u>(1,436,875)</u>	<u>(1,816,149)</u>	<u>(379,274)</u>

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SPECIAL REVENUE FUNDS
EDUCATIONAL FACILITIES IMPROVEMENT DISTRICT FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
IN FUND BALANCE - BUDGET (GAAP) BASIS AND ACTUAL
YEAR ENDED JUNE 30, 2000
 (Continued)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE- FAVORABLE (UNFAVORABLE)</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</u>	\$ 518,125	\$ 407,415	\$ 110,710
<u>FUND BALANCE, beginning</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>FUND BALANCE, ending</u>	<u>918,750</u>	<u>407,415</u>	<u>511,335</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, 2000
WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	TOTAL	
	2000	JUNE 30, 1999
<u>ASSETS</u>		
Cash and cash equivalents	\$1,188,747	\$ 830,559
Receivables		
Taxes	1,444	
Interest		2,420
	<u>1,190,191</u>	<u>832,979</u>
 <u>LIABILITIES AND FUND EQUITY</u>		
<u>FUND EQUITY</u>		
Fund balances		
Reserved for debt service	\$1,190,191	\$ 832,979
	<u>1,190,191</u>	<u>832,979</u>
 <u>Total liabilities and fund equity</u>	 <u>1,190,191</u>	 <u>832,979</u>

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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	YEAR ENDED JUNE 30, 2000			1999
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<u>REVENUES</u>				
Local sources				
Taxes				
Ad valorem	\$2,250,100	\$ 2,225,132	\$ (24,968)	\$ 2,284,610
Interest earnings	100,000	40,552	(59,448)	69,115
Other	-0-	18,245	18,245	-0-
<u>Total revenues</u>	<u>2,350,100</u>	<u>2,283,929</u>	<u>(66,171)</u>	<u>2,353,725</u>
<u>EXPENDITURES</u>				
Support services				
General administration	77,500	77,517	(17)	80,015
Debt service				
Principal retirement	975,000	985,000	(10,000)	920,000
Interest and fiscal charges	870,811	864,200	6,611	1,080,623
Refunding bond issuance cost				301,278
Advance refunding escrow				1,383,185
<u>Total expenditures</u>	<u>1,923,311</u>	<u>1,926,717</u>	<u>(3,406)</u>	<u>3,765,101</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	<u>426,789</u>	<u>357,212</u>	<u>(69,577)</u>	<u>(1,411,376)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Proceeds of refunding bonds				14,944,265
Payment to refunded bond escrow agent				(14,560,000)

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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999
(Continued)

	YEAR ENDED JUNE 30,			1999
	BUDGET	ACTUAL	VARIANCE- FAVORABLE (UNFAVORABLE)	ACTUAL
<u>Total other financing sources (uses)</u>	\$ -0-	\$ -0-	\$ -0-	\$ 384,265
<u>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</u>	426,789	357,212	(69,577)	(1,027,111)
<u>FUND BALANCES, beginning</u>	828,378	832,979	4,601	1,860,090
<u>FUND BALANCES, ending</u>	<u>1,255,167</u>	<u>1,190,191</u>	<u>(64,976)</u>	<u>832,979</u>

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
COMPARATIVE BALANCE SHEET
JUNE 30, 2000
WITH COMPARATIVE TOTALS FOR JUNE 30, 1999

	<u>TOTAL</u>	
	<u>JUNE 30,</u>	<u>1999</u>
	<u>2000</u>	<u>1999</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 5,545,476	\$ 4,768,133
Investments, at cost		425,000
Receivables Interest		62,796
<u>Total assets</u>	<u>5,545,476</u>	<u>5,255,929</u>
<u>FUND EQUITY</u>		
Fund balances Unreserved- undesignated	\$ 5,545,476	\$ 5,255,929
<u>Total liabilities and fund equity</u>	<u>5,545,476</u>	<u>5,255,929</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, 2000
WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED JUNE 30, 1999

	YEAR ENDED JUNE 30,		VARIANCE- FAVORABLE (UNFAVORABLE)	1999
	2000			ACTUAL
	<u>BUDGET</u>	<u>ACTUAL</u>		<u>ACTUAL</u>
<u>REVENUES</u>				
Local sources				
Interest earnings	\$ 250,000	\$ 272,838	\$ 22,838	\$ 271,990
Other	50,000	28,548	(21,452)	190,956
<u>Total revenues</u>	<u>300,000</u>	<u>301,386</u>	<u>1,386</u>	<u>462,946</u>
<u>EXPENDITURES</u>				
Facilities acquisition and construction	20,000	11,839	8,161	
<u>Total expenditures</u>	<u>20,000</u>	<u>11,839</u>	<u>8,161</u>	<u>-0-</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	280,000	289,547	9,547	462,946
<u>FUND BALANCES, beginning</u>	<u>5,193,133</u>	<u>5,255,929</u>	<u>62,796</u>	<u>4,792,983</u>
<u>FUND BALANCES, ending</u>	<u>5,473,133</u>	<u>5,545,476</u>	<u>72,343</u>	<u>5,255,929</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, 2000

<u>SCHOOL</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>1999</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE</u> <u>JUNE 30,</u> <u>2000</u>
Brusly Elementary	\$ 30,732	\$ 38,694	\$ 35,250	\$ 34,176
Brusly High	40,061	392,166	370,553	61,674
Brusly Middle	27,888	78,588	85,869	20,607
Chamberlin Elementary	14,580	22,286	24,975	11,891
Cohn Elementary	6,432	31,332	35,151	2,613
Devall Middle	20,535	66,890	69,615	17,810
Lukeville Upper Elementary	54,139	75,228	62,975	66,392
Port Allen Elementary	18,278	25,968	26,361	17,885
Port Allen High	64,712	229,327	245,087	48,952
Port Allen Middle	8,605	24,743	33,023	325
Vocational Skills Center	1,347	1,935	1,225	2,057
<u>Totals</u>	<u>287,309</u>	<u>987,157</u>	<u>990,084</u>	<u>284,382</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, 2000

C. A. Altazan, Jr.	\$ 9,600
Lucius W. Boudreaux	9,600
Cynthia M. Crochet	9,600
George A. Chustz	9,600
Joseph W. Delapasse	9,600
Ellis J. Gauthier	9,600
Ronald P. Leblanc	9,600
Charles Morgan	9,600
Paul. C. Pattan, Sr.	9,600
Atley D. Walker, Sr.	<u>9,600</u>
<u>Total</u>	<u>96,000</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2000

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 (IDEA, Part B)	84.027
Grants for Infants and Families with Disabilities (IDEA, Part C)	84.181
Preschool Grants	84.173
Vocational Education - Basic Grants	84.048
Title VI - Innovative Education Program Strategies	84.298
Title II - Class-Size Reduction Program	84.340
Eisenhower Business Development State Grants, Title II	84.281
Goals 2000 Educate America Act - State and Local Education Systems Improvements Grants	84.276
Title IV - Safe and Drug Free Schools and Communities, State grants	84.186
Gateway School to Work	84.278
Technology Literacy Challenge Fund Grant	84.318
<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
Child Care and Development Block Grant	93.575
Block Grant for Presentation and Treatment of Substance Abuse	93.959
<u>Total United States Department of Health and Human Services</u>	
<u>Federal Communications Commission</u>	
Passed through Schools and Library Corporation	
Telecommunications Act of 1996	None
<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	\$ 89,120
SFS-00	287,509
SFS-00	703,341
SFSP-99/00	<u>53,991</u>
	<u>1,044,841</u>
00-AE-61-F	48,116
00-TI-61-1	779,481
00-BI-61-S	316,995
98-IH-61-S	2,000
00-PI-61-S	21,051
SB61/99-00	50,091
00-00-71-6	25,793
CFMS#548010	114,851
00-50-61-1	35,981
2800PO612	35,424
00-70-61-D	20,872
113-9-0006	7,747
99-LGF-61-F	<u>56,773</u>
	<u>1,515,175</u>
N/A	17,638
2800386	48,362
556856	<u>49,000</u>
	<u>115,000</u>
None	<u>97,500</u>
	<u>2,818,016</u>

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2000

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 financial statements of West Baton Rouge Parish Board, Port Allen, Louisiana as of and for the year ended June 30, 2000, and have issued our report thereon dated December 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits 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 to be reported under Government Auditing Standards. However we noted one immaterial instance of noncompliance that we have reported to management in a separate letter dated December 15, 2000.

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

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(CERTIFIED PUBLIC ACCOUNTANTS)

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.

This report is intended solely for the information of management, the State of Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities 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, 1999.

Baton Rouge, Louisiana
December 15, 2000

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, 2000. West Baton Rouge Parish School Board, Port Allen, Louisiana's major federal programs are identified in the summary of auditors' results section of 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, 2000.

(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 solely for the information of management, the State of Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by any one other than those specified parties. 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, 1999.

Baton Rouge, Louisiana
December 15, 2000

Dyer & Vicknair

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2000

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>
84.027	Special Education - Grants to States (IDEA, Part B).
84.010	Title I Grants to Local Educational Agencies
84.340	Title II - Class Size Reduction Program

(Continued)

WEST BATON ROUGE PARISH SCHOOL BOARD
PORT ALLEN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2000
(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.

DYER & VICKNAIR

(CERTIFIED PUBLIC ACCOUNTANTS)

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

FAX (225) 292-1041

December 15, 2000

Mr. Ronald P. LeBlanc, President
West Baton Rouge Parish School Board
3761 Rosedale Road
Port Allen, LA 70767

Dear Mr. LeBlanc:

In planning and performing our audit of the financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana for the year ended June 30, 2000, we performed tests on its compliance with certain provisions of laws and regulations.

During our audit we became aware of a matter that may possibly be an instance of noncompliance. The memorandum that accompanies this letter summarizes our comment regarding this matter. We previously reported on the School Board's compliance with laws and regulations in our report dated December 15, 2000. This letter does not affect our report, dated December 15, 2000 on the financial statements of West Baton Rouge Parish School Board, Port Allen, Louisiana.

We will review the status of this comment during our next audit engagement. We will be pleased to discuss it in further detail at your convenience.

Sincerely,

DYER & VICKNAIR



Eric J. Vicknair

EJV/ps

(SEND ALL CORRESPONDENCE TO THE BATON ROUGE ADDRESS)

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(225) 635-4204

LEVY OF TAXES

Louisiana Revised Statute (LSA R.S.) 39:569 states that the governing authority issuing bonds shall impose and collect annually, a tax on all property subject to taxation sufficient in amount to pay the interest and the principal falling due each year.

The School Board levied a millage of 15.00 on taxable property for year 2000 to collect ad valorem taxes to pay the interest and principal of the general obligation bonds falling due in the year 2001. The School Board anticipates collecting approximately \$2,400,000 in taxes from this levy which is approximately \$600,000 more than the amount needed to pay the interest and principal falling due on the general obligation bonds in the year 2001. The millage levied may possibly violate LSA R.S. 39:569.

WEST BATON ROUGE PARISH SCHOOL BOARD
3761 ROSEDALE STREET
PORT ALLEN, LOUISIANA 70767

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Superintendent

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Joseph Wayne Delapasse
Ellis J. Gauthier
Charles Morgan

Mr. Eric Vicknair
Dyer & Vicknair, CPA's
2933 Brakley Drive, Suite B
Baton Rouge, LA 70816

Mr. Vicknair,

In response to your finding regarding the Debt Service Fund Series 1992/1999 General Obligations Bonds, it is the School Board's policy for the tax year 2000 not to roll back the millage for the retirement of this debt because this is a reassessment year. It is also the School Board's policy to review the net assessed value of the property in the parish for the tax year 2001 and adjust the millage accordingly.

If you need any additional information, please do not hesitate to call me.

Sincerely,



John P. Musso
Supervisor of Business Services