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BOARDS OF BATON ROUGE SCHOOL BOARD
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA
ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 1926

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Senate, or reviewed, 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: MAR. 15. 1927

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DYER & VICKHAIR

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 200, SOUTH OAK AVENUE
Baton Rouge, Louisiana 70802OFFICE AND RESIDENCE OF
PAUL T. VICKHAIR, CPA
BAYOU BLVD., HOUMA, LOUISIANA 70309
713 234-8800**INDEPENDENT AUDITORS' REPORT**Diocese of Baton Rouge School Board
Baton Rouge, LouisianaWe have audited the accompanying balance sheet - regulatory basis
of**DIocese of Baton Rouge School Board
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA**as of June 30, 1986, and the related statements of revenues,
expenses, and fund balance - regulatory basis and changes in
financial position - regulatory basis for the year then ended.
These financial statements are the responsibility of the School
Food Service'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
Institutions of Higher Education and Other Nonprofit
Organizations." These 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 accounts 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.As described in Note #8 in the Notes to Financial Statements, these
financial statements are prepared in conformity with the accounting
practices prescribed or permitted by the Louisiana State Department
of Education National School Lunch Program, which is a
comprehensive basis of accounting other than generally accepted
accounting principles.In our opinion, the financial statements referred to above present
fairly, in all material respects, the assets, liabilities and fund
balance of Diocese of Baton Rouge School Board School Food Service,
Baton Rouge, Louisiana, as of June 30, 1986, and the results of its
operations, and the changes in financial position for the year then
ended, on the basis of accounting described in Note #8 of the Notes
to Financial Statements.

DYER & VICKNAIR

OFFICE OF THE PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated December 24, 1996 on our consideration of the effectiveness of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's internal control structure and a report dated December 24, 1996 on its compliance with laws and regulations.

Baton Rouge, Louisiana
December 24, 1996

Dyer & Vicknair

BOARD OF EASTON BOSSON SCHOOL BOARD
SCHOOL FOOD SERVICE
EASTON BOSSON, LOUISIANA
BALANCE SHEET - REGULATORY BASIS
JUNE 30, 1958

A S S E T S

CURRENT ASSETS

Cash	\$ 285,486
Investments, at cost	482,559
Receivables	4,183
Inventory	<u>182,038</u>
<u>Total current assets</u>	<u>\$ 954,266</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Accounts payable	\$ 122,863
Salaries and related expenses payable	<u>129,848</u>
<u>Total current liabilities</u>	252,711

FUND BALANCE

	<u>701,475</u>
<u>Total liabilities and fund balance</u>	<u>\$ 954,186</u>

The accompanying notes are an integral part of this statement.

DIOCESE OF BATON ROUGE SCHOOL BOARD
SCHOOL FUND REVENUE
BATON ROUGE, LOUISIANA
STATEMENT OF REVENUES, EXPENSES,
AND CHANGE IN FUND BALANCE - REGULATORY BASIS
YEAR ENDED JUNE 30, 1988

OPERATING REVENUES

Federal meal reimbursement	\$ 754,717
Meal sales	2,914,624
Sales of extra food	194,571
State of Louisiana legislative salary adjustment	781,904
Commodities received from United States Department of Agriculture	341,729
<u>Total revenues</u>	<u>4,971,535</u>

OPERATING EXPENSES

Salaries and related benefits	2,345,279
Food costs	1,739,735
Materials and supplies	277,342
Nonexpendable equipment	198,214
Utilities	177,482
Equipment repairs and leases	101,553
Small equipment	34,143
Commodity transportation	30,816
Trash collection	17,848
Office expenses	34,559
Training and nutritional education	12,252
Heat	9,160
All other	36,329
<u>Total operating expenses</u>	<u>5,818,822</u>
<u>Operating income (loss)</u>	<u>(47,286)</u>

OTHER REVENUE

Interest	51,360
----------	--------

EXCESS OF REVENUES OVER EXPENSES

4,302

FUND BALANCE, beginning

816,249

FUND BALANCE, ending

321,411

The accompanying notes are an integral part of this statement.

DIOCESE OF BATON ROUGE SCHOOL BOARD
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA
STATEMENT OF CHANGES IN FINANCIAL POSITION -
REGULATORY BASIS
YEAR ENDED JUNE 30, 1984

<u>FINANCIAL RESOURCES PROVIDED BY</u>	
Operations	
Excess of revenues	
over expenses	\$ 4,702
<u>NET INCREASE IN WORKING CAPITAL</u>	<u>4,702</u>
<u>COMPONENTS INCREASING (DECREASING) WORKING CAPITAL:</u>	
Cash	\$ (24,995)
Investments	100,184
Receivables	(79,534)
Inventory	635
Accounts payable	(33,612)
Salaries and related expenses payable	<u>82,022</u>
<u>INCREASE IN WORKING CAPITAL</u>	<u>4,702</u>

The accompanying notes are an integral part of this statement.

DIOCESE OF BATON ROUGE SCHOOL BOARD
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1996

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The School Food Service is a department of Diocese of Baton Rouge School Board which is a division of the Roman Catholic Church of the Diocese of Baton Rouge. The purpose of the School Food Service is to provide food services to the students attending Catholic schools operated by the Diocese of Baton Rouge School Board.

A. Basis of Accounting

Assets and liabilities, and revenues and expenses are recognized on the accrual basis of accounting.

B. Investments

Investments are stated at cost.

C. Receivables

The direct charge-off method for bad debts is used; therefore, there is no allowance for doubtful accounts as no material write-offs are expected for receivables at the balance sheet date.

All amounts presented are expected to be collected within one year.

D. Inventory

Inventory consists of food purchased by the School Food Service and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture & Forestry.

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

All purchased inventory items are valued at cost (first-in, first-out basis), as required by the Louisiana State Department of Education National School Lunch Program, and commodities are assigned values based on information provided by the United States Department of Agriculture.

The amount of commodity inventory at June 30, 1996, is \$151,128.

**BOARD OF BATON ROUGE SCHOOL BOARD
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1994**

Note #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Compensated Absences

Cafeteria employees earn no vacation and accumulate sick leave monthly. Any sick leave not used at the end of the year is allowed to be carried over. However, these employees are not allowed to receive accrued sick leave when their employment ends.

Administrative employees earn vacation based on years of service, and accumulate sick leave monthly. Any sick leave not used during the year is carried over. However, these employees are not allowed to receive accrued sick leave when their employment ends. These employees are allowed to accumulate up to one-half of unused annual vacation time. Any accumulated unused vacation time is paid when employment ends.

In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for accruing accumulated rights to receive sick pay benefits. Unpaid vacation time at June 30, 1994 is immaterial and no provision for accrual has been made in the financial statements.

F. Income Taxes

The School Food Service is exempt from income taxes.

Note #2: CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits and interest-bearing demand deposits. The School Food Service considers all time deposits and those investments with original maturities of three months or less to be cash equivalents.

At June 30, 1994, the School Food Service has cash totaling \$389,406. This total is comprised of \$89,813 in non interest-bearing demand deposits and \$299,593 in interest-bearing deposits. These deposits are stated at cost. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the financial

DIOCESE OF BATON ROUGE SCHOOL BOARD
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 1995

agent bank. The market value of the pledged securities plus the federal deposit insurance meet at all times equal the amount on deposit with the fiscal agent. These securities are to be held in the name of the pledging fiscal agent in a custodial bank that is mutually acceptable to both parties.

At June 30, 1995, the School Food Service has \$189,418 in deposits (collected bank balances). These deposits are secured from risk by \$179,842 of federal deposit insurance and \$188,076 of pledged securities held by the custodial bank in the name of the School Food Service (GASB Category 2).

Note #3: INVESTMENTS

Investments at June 30, 1995, are comprised of a mutual fund which invests in United States government securities. These investments are purchased through the local agent in the name of the School Food Service and are secured from risk by pledged securities held by the custodial bank in the name of the School Food Service (GASB Category 2).

The investments are stated at cost which approximates market.

Note #4: RECEIVABLES

Receivables at June 30, 1995 consist of interest in the amount of \$4,163.

Note #5: RETIREMENT PLAN

All employees working 3 1/3 hours or more daily are members of the Roman Catholic Church of the Diocese of Baton Rouge retirement plan.

The retirement plan is an employer defined benefit plan, which is administered and controlled by a committee of the Diocese. Contributions of participating agencies are pooled within the plan to fund accrued benefits. Benefits granted by the retirement plan are guaranteed by the Roman Catholic Church of the Diocese of Baton Rouge.

DIOCESE OF BATON ROUGE SCHOOL BOARD
SCHOOL FOOD SERVICE
BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENT
YEAR ENDED JUNE 30, 1998
(Continued)

In addition to payroll deductions, School Food Service's funds are remitted to the retirement plan. The School Food Service contributed \$37,883 to this plan during the year ended June 30, 1998 as its share of employees' contribution.

Note #6: LEASES

The School Food Service leases a small number of cafeteria equipment under monthly cancelable operating leases.

Note #7: RELATED PARTY TRANSACTIONS

The School Food Service leases office space from the Diocese of Baton Rouge. These transactions totaled \$9,360 during the year.

Note #8: DEPARTURE FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

As required by the Louisiana State Department of Education National School Lunch Program, all equipment is expensed when received rather than capitalized and depreciated. This method represents a departure from generally accepted accounting principles.

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

200 PINE ST. SUITE 1075 NEW ORLEANS, LOUISIANA 70112
PHONE 534-0000, 534-0445MEMBER OF AICPA
MEMBER OF THE STATE SOCIETY OF CPAs
MEMBER OF THE NATIONAL ASSOCIATION OF CPAs
MEMBER OF THE NATIONAL ASSOCIATION OF ACCOUNTING FIRMS

Bishops of Baton Rouge School Board
Baton Rouge, Louisiana

We have audited the financial statements of Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 14, 1998. These financial statements are the responsibility of Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana management. Our responsibility is to express an opinion of 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 Institutions of Higher Education and Other Nonprofit Institutions." These 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 provided a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, taken as a whole. The accompanying Schedule of Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Baton Rouge, Louisiana
December 28, 1998

Dyer & Vicknair

BOARD OF BATON ROUGE SCHOOL BOARD
 SCHOOL FOOD SERVICE
 BATON ROUGE, LOUISIANA
 SCHEDULE OF FEDERAL EXPENDITURES
 YEAR ENDED JUNE 30, 1956

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE	CYFA NUMBER	EXPENDITURES
MAJOR PROGRAMS		
United States Department of Agriculture Passed through Louisiana Department of Agriculture & Forestry Food Distribution	18.508	\$ * 348,848
Passed through Louisiana Department of Education		
School Breakfast Program	18.523	44,607
National School Lunch Program	18.525	* 688,112
Total		1,081,567

* Denotes major program.

**Diocese of Baton Rouge School Board
Baton Rouge, Louisiana**

We have audited the financial statements of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, for the year ended June 30, 1986, and have issued our report thereon dated December 31, 1986.

We conducted our audit in accordance with generally accepted auditing standards and 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.

The management of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, for the year ended June 30, 1986, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the management, the State of Louisiana Legislative Auditor and all other applicable governmental agencies from which federal awards were received. However, this report is matter of public record and its distribution is not limited.

There were no comments related to the internal control structure noted in the audit for the year ended June 30, 1995.

Baton Rouge, Louisiana
December 24, 1995

Dyer & Vicknair

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

21 PEARL DRIVE, SUITE 2000
Baton Rouge, Louisiana 70802BAYLOR UNIVERSITY
POST OFFICE BOX 20000
BATON ROUGE, LOUISIANA 70802
TEL 338-383-8200**Dioocese of Baton Rouge School Board
Baton Rouge, Louisiana**

We have audited the financial statements of Dioocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated December 24, 1998.

We conducted our audit in accordance with generally accepted auditing standards and 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.

Compliance with laws, regulations, contracts and grants applicable to Dioocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, is the responsibility of Dioocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Dioocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. 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.

This report is intended for the information of management, the State of Louisiana Legislative Auditor and all other applicable governmental agencies from which federal awards were received. However, this report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1998.

Baton Rouge, Louisiana
December 24, 1998

Dyer & Vicknair

DYER & VICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

1100 PINE BLVD., SUITE 1000
MONROE, LOUISIANA 70132-1000STATE OF LOUISIANA
DEPARTMENT OF REVENUE
1000 BAYOU ST., SUITE 1000
MONROE, LA 70132**Diocese of Baton Rouge School Board
Baton Rouge, Louisiana**

We have audited the financial statements of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, as of and for the year ended June 30, 1994, and have issued our report thereon dated December 24, 1994. We have also audited the compliance of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, with requirements applicable to major federal award programs and have issued our report thereon dated December 24, 1994.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit 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 and about whether Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, complied with laws and regulations, noncompliance with which would be material to a major federal award program.

In planning and performing our audits for the year ended June 30, 1994, we considered the internal control structure of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, and on the compliance of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our considerations of internal control structure policies and procedures relevant to compliance with requirements applicable to federal programs. We have addressed internal control policies and procedures relevant to our audit of the financial statements in a separate report dated December 24, 1994.

The management of Business of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal awards programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal awards programs in the following categories:

Accounting controls:

- Cash
- Revenues, Receivables and Receipts
- Expenditures for Goods and Services
and Accounts Payable
- Payroll
- Equipment

Administrative controls:

- Political activity
- Civil rights
- Drug-free Workplace Act
- Types of services
- Eligibility

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, expended \$54 of its total federal awards under major federal awards programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements; general requirements; and requirements governing claims for reimbursements that are applicable to each of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's major federal awards programs, which are identified in the accompanying Schedule of Federal Awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal awards programs would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal awards program 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the State of Louisiana Legislative Auditor and all other applicable governmental agencies from which federal awards were received. However, this report is also a matter of public record and its distribution is not limited.

There were no comments related to the internal control structure noted in the audit for the year ended June 30, 1996.

Baton Rouge, Louisiana
December 31, 1996

Dyer & Vicknair

DYER & VICKNAIR

REGISTERED PUBLIC ACCOUNTANTS

21 PINEHURST DRIVE, SUITE 200
Baton Rouge, Louisiana 70802-3401BAYLUM CENTER
FIRST FLOOR, SUITE 200
Baton Rouge, Louisiana 70802
(504) 383-2200

Diocese of Baton Rouge School Board
Baton Rouge, Louisiana

We have audited the financial statements of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, as of and for the year ended June 30, 1996, and have issued our report thereon dated December 24, 1996.

We have also audited Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's compliance with the requirements governing types of services allowed or unallowed; eligibility; reporting; and claims for reimbursements that are applicable to each of its major federal awards programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1996. The management of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, is responsible for the Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; reporting; and claims for reimbursements that are applicable to each of its major federal awards programs for the year ended June 30, 1996.

DYER & VICKNAIR

STATE-OWNED PUBLIC ACCOUNTANTS

This report is intended for the information of management, the State of Louisiana Legislative Auditor and all other applicable governmental agencies from which federal awards were received. However, this report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1998.

Baton Rouge, Louisiana
December 24, 1998

Dyer & Vicknair

DYER & VICKNAIR

REGISTERED PUBLIC ACCOUNTANTS

200 PINE STREET, SUITE 1000
Baton Rouge, Louisiana 70801

MEMBER AMERICAN
INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS (AICPA)
MEMBER NATIONAL ASSOCIATION OF STATE
REGISTERED PUBLIC ACCOUNTANTS (NASBA)

Diocese of Baton Rouge School Board Baton Rouge, Louisiana

We have audited the financial statements of Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, as of and for the year ended June 30, 1994, and have issued our report dated December 24, 1994.

We have applied procedures to test Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, compliance with the following requirements applicable to its federal awards programs, which are identified in the accompanying Schedule of Federal Awards, for the year ended June 30, 1994:

- Political activity
- Civil rights
- Drug-free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments." Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Diocese of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana, had not complied, in all material respects, with these requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with these requirements.

DYER & VICKNAIR

STATE OF LOUISIANA LEGISLATIVE AUDITOR

This report is intended for the information of management, the State of Louisiana Legislative Auditor and all other applicable governmental agencies from which federal awards were received. However, this report is also a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1998.

Baton Rouge, Louisiana
December 14, 1998

Dyer & Vicknair

DYER & YICKNAIR

CERTIFIED PUBLIC ACCOUNTANTS

SUITE 1000, 1201 PINE STREET
MONROE, LOUISIANA 70601-1000BALANCE FORWARD
PLEASE VERIFY WITH DEPT.
OF REVENUE, TREASURY, STATE
AND LOCAL OFFICES

Bishops of Baton Rouge School Board
Baton Rouge, Louisiana

We have audited the financial statements of Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana as of and for the year ended June 30, 1994, and have issued our report thereon dated December 24, 1994.

In connection with our audit of the financial statements of Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana and with our consideration of Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's internal control structure used to administer federal programs, as required by Office of Management and Budget (OMB) Circular A-133, "Audits of Institutions of Higher Education and Other Nonprofit Institutions", we selected certain transactions applicable to certain nonmajor federal programs for the year ended June 30, 1994. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Bishops of Baton Rouge School Board School Food Service, Baton Rouge, Louisiana's compliance with those requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Bishops of Baton Rouge Parish School Board School Food Service, Baton Rouge, Louisiana had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management, the State of Louisiana Legislative Auditor, and all other governmental agencies from which federal assistance was received. However, this report is a matter of public record and its distribution is not limited.

There were no instances of noncompliance noted in the audit for the year ended June 30, 1994.

Baton Rouge, Louisiana
December 24, 1994

Dyer & Yicknair