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**WEST BAYOU BOUGE PARISH
WEST BAYOU BOUGE PARISH POLICE JURY
POST ALLEN, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDING DECEMBER 31, 1987**

**IS COMPONENT UNIT OF THE
WEST BAYOU BOUGE PARISH POLICE JURY!**

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

Release Date: 4-22-88

WEST BATON ROUGE MURKIN
WEST BATON ROUGE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1987

(A COMPONENT UNIT OF THE
WEST BATON ROUGE PARISH POLICE JURY)

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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NO. 101
REVISED FEBRUARY 1976
REPLACES FORM NO. 1

INDEPENDENT AUDITOR'S REPORT

February 18, 1998

To the Board of Control
West Baton Rouge Museum
Port Allen, Louisiana

I have audited the accompanying general purpose financial statements of the West Baton Rouge Museum, a component-unit of the West Baton Rouge Parish Police Jury, as of December 31, 1997, and for the year then ended. These general purpose financial statements are the responsibility of the Museum's management. My responsibility is to express an opinion of these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards for financial audits contained in the Government Auditing Standards issued by the United States General Accounting Office. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Museum as of December 31, 1997, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated February 18, 1998, on our consideration of West Baton Rouge Museum's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants.

Respectfully submitted



Certified Public Accountant

**WEST BAYOU BOUGH MISSION
WEST BAYOU BOUGH PARISH POLICE JUNE
PORT ADRIEN, LOUISIANA
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997**

(With Comparative Balances for 1996)

	GOVERNMENTAL ACCOUNT GROUPS			TOTALS	
	FUND TYPE	GENERAL	GENERAL	(MEMORANDUM ONLY)	
	FUND	ASSETS	LONG-TERM DEBT	1997	1996
ASSETS					
CASH AND CASH EQUIVALENTS	\$221,100	-0-	-0-	\$221,100	\$110,444
RECEIVABLES:					
ALL SALES TAX	203,353	-0-	-0-	203,353	104,100
REVENUE SHARING	2,879	-0-	-0-	2,879	2,186
INVENTORY	3,245	-0-	-0-	3,245	4,638
FUND ASSETS	-0-	\$103,560	-0-	103,560	130,502
AMOUNT TO PROVIDED FOR RETIREMENT OF COMPENSATED ABSENCES	-0-	-0-	\$482	482	3,733
TOTAL ASSETS	<u>\$427,605</u>	<u>103,560</u>	<u>482</u>	<u>\$431,707</u>	<u>\$351,323</u>
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
ACCOUNTS PAYABLE	\$1,341	-0-	-0-	\$1,341	\$1,106
ACCUMULATED WAGES	-0-	-0-	-0-	-0-	-0-
COMPENSATED ABSENCES	-0-	-0-	\$482	482	3,733
DEFERRED REVENUE	301,264	-0-	-0-	301,264	209,770
TOTAL LIABILITIES	<u>302,605</u>	<u>-0-</u>	<u>482</u>	<u>303,707</u>	<u>314,609</u>
FUND EQUITY:					
INVESTMENT IN GENERAL FUND ASSETS	-0-	\$103,560	-0-	103,560	130,502
FUND BALANCE UNASSIGNED					
DESIGNATED - BUILDING		-0-	-0-		45,425
DESIGNATED - CONTINGENCY		-0-	-0-		31,058
UNDESIGNATED	209,340	-0-	-0-	209,340	82,638
TOTAL FUND EQUITY	<u>209,340</u>	<u>103,560</u>	<u>-0-</u>	<u>302,900</u>	<u>247,614</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$632,555</u>	<u>183,560</u>	<u>482</u>	<u>\$636,707</u>	<u>\$592,323</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BAYOU BOUCE MUSEUM
WEST BAYOU BOUCE PARKER POLICE JURY
PORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1997

(With Comparative Balances for 1996)

	<u>1997</u>	<u>1996</u>
REVENUES		
AD VALOREM TAXES	\$288,243	\$287,844
INTERGOVERNMENTAL		
STATE REVENUE SHARING	4,179	4,283
GRANTS - STATE & LOCAL	10,400	8,800
FEES & CHARGES	21,523	11,088
CULTURE & RECREATION	2,034	3,043
INTEREST	28,078	8,158
MISCELLANEOUS	6,859	5,293
TRANSPORTATION	2,250	3,717
	<hr/>	<hr/>
TOTAL REVENUES	340,453	295,835
	<hr/>	<hr/>
EXPENDITURES		
CULTURE AND RECREATION		
CURRENT		
SALARIES	111,827	110,466
BENEFITS	24,073	25,045
ADVERTISING	3,381	2,556
PRINTING	344	468
UTILITIES	7,838	9,125
COMMUNICATION	4,180	7,580
RENTALS	249	4,204
MAINTENANCE	7,172	21,880
PROFESSIONAL	12,558	12,947
INSURANCE	467	467
SUPPLIES	28,843	22,484
MATERIALS	3,300	783
TRAVEL	1,767	1,863
INTERGOVERNMENTAL	22,687	20,278
GRANTS	10,075	13,928
CAPITAL OUTLAY	16,493	26,129
	<hr/>	<hr/>
TOTAL EXPENDITURES	240,385	241,076
	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES	100,068	54,759
FUND BALANCE, JANUARY 1	169,122	54,683
	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	269,230	109,442
	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BAYOU BOONIE MUSEUM
WEST BAYOU BOONIE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET (WEST BAYOU) AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
AD VALOREM TAXES	\$207,000	\$209,343	\$2,343
INTERGOVERNMENTAL			
STATE REVENUE SHARING	3,000	4,379	1,379
GRANTS - STATE & LOCAL	10,000	10,000	0
FEES & CHARGES	11,000	11,322	322
CULTURE & RECREATION	1,000	2,014	1,014
INTEREST	7,700	15,079	7,379
MISCELLANEOUS	4,300	6,000	1,700
TRANSPORTATION	2,300	2,300	0
TOTAL REVENUES	229,300	240,453	11,153
EXPENDITURES			
CULTURE AND RECREATION			
CURRENT			
SALARIES	108,000	111,817	(3,817)
BENEFITS	13,300	14,472	(1,172)
ADVERTISING	3,300	3,301	(1)
PRINTING	400	388	12
UTILITIES	7,000	7,338	(338)
COMMUNICATION	4,000	4,100	(100)
RENTALS	750	300	450
REIMBURSE	6,000	7,172	(1,172)
PROFESSIONAL	12,000	12,500	(500)
INSURANCE	475	407	68
SUPPLIES	15,700	16,000	(300)
MATERIALS	1,300	1,300	0
TRAVEL	1,700	1,707	(7)
INTERGOVERNMENTAL	1,250	11,907	(10,657)
GRANTS	11,000	10,075	925
CAPITAL OUTLAY	37,000	36,493	507
TOTAL EXPENDITURES	228,475	240,205	(2,270)
GROSS OF REVENUES OVER EXPENDITURES	105,745	100,248	(5,497)
FUND BALANCE, JANUARY 1		100,112	
FUND BALANCE, DECEMBER 31		209,360	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON ROUGE MUSEUM
WEST BATON ROUGE PARISH POLICE JURY
WEST BATON ROUGE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

INTRODUCTION

The West Baton Rouge Museum (Museum) is a general museum (history and art) which largely deals with the past and present activities of West Baton Rouge Parish. Permanent and temporary exhibits are housed at the Museum, illustrating the area's history and art, both from this area and farther afield. Two historic buildings are also on site and are part of our interpretive program. Numerous educational programs and workshops are held throughout the year.

The West Baton Rouge Museum Board was established by Act No. 122 of the Louisiana Legislature in 1991, under the provisions of Louisiana Revised Statutes 25:1281 through 1283.

The population of West Baton Rouge Parish is 18,418. The Museum has about ten thousand visitors annually.

The Museum employs approximately 10 full/part time people.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

WEST BAYOU BOONE MUSEUM
WEST BAYOU BOONE PARISH POLICE JURY
FOOT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY (Continued)

Because the Police Jury appoints a member of the board, the Museum was determined to be a general purpose of the parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Museum and do not present information on the Jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

C. FUND ACCOUNTING

The Museum 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 relating to certain government functions or activities.

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

Funds of the museum are classified as governmental funds. Governmental funds are used to account for all or most of the Museum's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Museum accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets.

**WEST BAYOU BOUCE MUSEUM
WEST BAYOU BOUCE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

D. BAIS OF ACCOUNTING (Continued)

Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Revenues are recognized when they become measurable and available as net current assets.

Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when received by the collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain.

Property tax revenue is recognized when it becomes available. Available means when due, or past due and the receivables are collected, generally within 45 days after year end.

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are property taxes and certain state shared revenues.

Expenditures

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

E. BUDGETS

The Museum uses the following budget practices:

1. Annually, in the fall of each year, the museum submits a proposed operating budget for the general fund, prepared on the GAAP basis, to the Board of Control for adoption.

WEST BAYOU BOONE MUSEUM
WEST BAYOU BOONE PARISH POLICE JURY
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

E. RIGHTS (Continued):

2. The Police Jury conducts public hearings on the budget, which must be adopted by December 15. For the year ended December 1993, public notices affording the public the opportunity to participate in the budget process, appeared in the November issue of the West Side Journal, the official journal of the parish.
3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Board of Control.
4. All unencumbered budget appropriations, lapse at the end of each fiscal year.

F. ENCUMBRANCES

The Museum does not follow the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the Museum may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Inventories are recorded at cost and consist of museum gifts for sale.

I. UNPAID ITEMS

Insurance and similar services which extend over more than one accounting period have been recognized as expenditures when paid.

**WEST BAYOU BOUQUA REGION
WEST BAYOU BOUQUA PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time purchased or constructed, and the related assets are reported in the general fixed assets account group. Public domain or infrastructure is not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available. The costs of the building was estimated to be \$380,385. All other cost were available.

K. COMPENSATED ABSENCES

Employees earn vacation (annual leave) in varying amounts according to years of service as follows:

After 1 year of continual service - 3 weeks
After 5 years of continual service - 3 weeks
After 15 years of continual service - 4 weeks
After 30 years of continual service - 5 weeks

Sick leave shall accrue at the rate of one working day of leave for each full month of the employee's service. No maximum on accumulated leave.

An employee resigning shall be compensated for vacation leave (only) accumulated to the date of separation, not to exceed three hundred hours.

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.

**WEST BAYOU BOUGE WISDOM
WEST BAYOU BOUGE PARISH POLICE JURY
BOGE AREA, LOUISIANA
NOTE TO FINANCIAL STATEMENTS**

M. TOTAL COLUMN ON COMBINED STATEMENTS

Total Column on the Combined Statements is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1997 follows:

<u>FUND</u>	<u>RATE</u>	<u>EXPIRATION DATE</u>	<u>PROPERTY ASSESSED VALUATIONS</u>	<u>TAXES ASSESSED FOR GENERAL PURPOSES</u>
General Fund				
Museum Tax	2.80	2003	\$174,778,648	\$297,848

The following are the principal taxpayers for the parish:

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>1997 ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
Dow Chemical Company	Chemicals	\$36,881,080	18.43%
Exxon Corporation	Oil Storage	13,338,830	7.63%
Borden Chemical	Chemicals	11,882,330	6.80%
Fluorid Refining Company	Oil Refinery	9,838,880	5.44%
Cargill	Grain Reporter	6,566,370	3.95%
DSM Copolymer Inc	Rubber	3,573,420	2.04%
National Marine	Barge Service	3,283,390	1.88%
Kyleegy	Electricity	3,145,390	1.80%
Union Pacific	Rail Service	2,349,480	1.34%
Bell South	Telephone	1,800,580	1.04%
Totals		\$2,432,120	47.36%

**WEST BATON ROUGE MUSEUM
WEST BATON ROUGE PARISH POLICE JURY
WEST ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CASH AND CASH EQUIVALENTS

At year end the Museum has cash and cash equivalent (book balances) as follows:

Gift Shop Register	\$100
Interest Bearing Demand Deposits	32,051
Certificate of Deposits	191,029
	<u>223,180</u>

Cash and cash equivalents are stated at cost, which approximates market. 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 fiscal agent bank. At year end the Museum's bank balances were covered by Federal deposit insurance.

NOTE 4 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables as of December 31, 1997, Follows:

	<u>CLASS OF RECEIVABLES</u>		
	<u>TAXES AND FELONY</u>	<u>INTER- GOVERNMENTAL STATE</u>	<u>TOTAL</u>
General Fund	<u>\$283,353</u>	<u>\$2,879</u>	<u>\$286,232</u>

Accounts receivable are written-off under the direct write-off method whereby bad debts are recorded when a receivable is deemed uncollectible. If they are subsequently collected they are recorded as miscellaneous income.

The direct charge-off method is not a material departure from GAAP as it approximates the valuation method.

**WEST BATON BOONE MUSEUM
WEST BATON BOONE PARISH POLICE JURY
WEST AGEE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE 5 - CHANGES IN FIXED ASSETS

A. A summary of changes in general fixed assets for 1995 follows:

	Balance 1/1/95	Additions	Deletions	Balance 12/31/95
Antique House	\$112,500	\$-0-	\$-0-	\$112,500
Equipment	26,000	45,000	-0-	71,000
Total	<u>138,500</u>	<u>45,000</u>	<u>-0-</u>	<u>183,500</u>

NOTE 6 - DEFERRED REVENUE

Deferred Revenue comprises of the following as of year end:

Deferred Ad Valorem Taxes	\$297,045
Deferred State Revenue Sharing	4,319
Total	<u>301,364</u>

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Museum's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Museum are members of Plan A. All permanent Museum employees working at least 38 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 55 with at least 10 years of credited service, at or after age 53 with 25 years of credited service, or at any age with at least 30 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1 per cent of their final-average salary for each year of creditable service. However, for most employees who were members of the supplemental plan only prior to January 1, 1988, the benefit is equal to one per cent of final average salary plus \$34 for each year of supplemental plan only service earned prior to January 1.

**WEST BATON ROUGE MUSEUM
WEST BATON ROUGE PARISH POLICE JURY
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)

1988. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of credited service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The system also provides death and disability benefits. Benefits are established by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14618, Baton Rouge, Louisiana 70805-4618, or by calling (804) 328-1381.

Funding Policy

Under Plan A, members are required by state statute to contribute 8.8 percent of their annual covered salary and the Museum is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and West Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Museum are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Museum's contributions to the System under Plan A for the years ended December 31, 1987, 1986, and 1985, were \$8,881, \$8,268, and \$8,714, respectively, equal to the required contributions for each year.

NOTE 8 - POST-RETIREMENT BENEFITS

The Museum does not have any retired employees or Post-Retirement benefits.

NOTE 9 - CONSOLIDATED AGREES

At December 31, 1987, employees of the Museum have accumulated and vested \$882 of employee leave benefits, which was computed in accordance with GASB Codification Section 240. This amount is recorded within the general long-term obligations account group.

WEST BATON BOUGE MUSEUM
WEST BATON BOUGE POLICE JURY
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

NOTE 10 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year ended December 31, 1997:

Long-term obligations, Beginning of Year	63,733
Deletions	3,261
Long-term obligations, End of Year	<u>60,472</u>

NOTE 11 - LITIGATION AND CLAIMS

As of December 31, 1997, there was no litigation pending against the West Baton Rouge Museum, nor was the Museum aware of any unasserted claims.

NOTE 12 - RELATED PARTY AGREEMENT

The West Baton Rouge Museum paid the West Baton Rouge Police Jury \$50 per pay period (\$1,300 annually) to prepare its payroll. The Police Jury also provides the Museum with its building.

NOTE 13 - COMPENSATION PAID TO BOARD MEMBERS

The schedule of compensation paid board members is presented in compliance with House Concurrent Resolution No. 84 of the 1978 Session of the Louisiana Legislature.

No compensation was paid to any member of the Board of Control.

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
WEST BAYLUMPTON BLVD.
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

February 18, 1998

West Baton Rouge Museum
Port Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Museum as of and for the year ended December 31, 1997, and have issued my report thereon dated February 18, 1998. I conducted my 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 Museum's financial statements are free of material misstatement, I performed tests of 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered West Baton Rouge Museum's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operations that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect its ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management, and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

Paul D. Smith

WEST BATON ROUGE MUSEUM
WEST BATON ROUGE PARISH POLICE JURY
FOUNT AUBREY, LOUISIANA
CURRENT YEAR'S FINDINGS
YEAR ENDED DECEMBER 31, 1991

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Reportable Condition: The Museum accounting system uses an older version of Quicken which does track balance sheet items.
Explanation.

Criteria: Good accounting control requires a general ledger that reflects all of the accounts and transaction there on.

Cause: The Museum did not up-date its software.

Effect: There is no material effect to the financial statements because the auditor had to construct a balance sheet.

Recommendation: I recommend that the Museum up-date its Quicken software.

Management Comment: Management stated that they have already purchased the new software and will install it after the audit.

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