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WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 1999

(A COMPONENT UNIT OF THE  
WEST BATON ROUGE 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.

APR 5 2000

Release Date \_\_\_\_\_

TABLE OF CONTENTS

REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT	Page 3
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS-OVERVIEW)	
Balance Sheet - All Fund Types and Account Groups	Page 5
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Fund Type - General Fund	Page 6
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - Governmental Fund Type- General Fund	Page 7
Notes to Financial Statements	Page 8
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards	Page 17
Prior Years Findings	Page 18

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### INDEPENDENT AUDITOR'S REPORT

February 3, 2000

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, 1999, and for the year then ended. These general purpose financial statements are the responsibility of the West Baton Rouge 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. Those 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 above present fairly, in all material respects, the financial position of the West Baton Rouge Museum as of December 31, 1999, 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 3, 2000, 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



**WEST BATON ROUGE MUSEUM**  
**WEST BATON ROUGE PARISH POLICE JURY**  
**PORT ALLEN, LOUISIANA**  
**BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 1999**

(With Comparative Balances for 1998)

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u> <u>GENERAL</u> <u>FUND</u>	<u>ACCOUNT GROUPS</u> <u>GENERAL</u> <u>FIXED</u> <u>ASSETS</u>	<u>GENERAL</u> <u>LONG-TERM</u> <u>DEBT</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u> <u>1999</u>	<u>1998</u>
<b><u>ASSETS</u></b>					
CASH AND CASH EQUIVALENTS	\$467,755	-0-	-0-	\$467,755	\$342,801
AD VALOREM TAX RECEIVABLE	279,029	-0-	-0-	279,029	298,468
REVENUE SHARING RECEIVABLE	2,879	-0-	-0-	2,879	2,864
INVENTORY	993	-0-	-0-	993	1,490
FIXED ASSETS	-0-	\$219,683	-0-	219,683	210,499
AMOUNT TO PROVIDED FOR RETIREMENT OF COMPENSATED ABSENCES	-0-	-0-	\$881	881	612
<b>TOTAL ASSETS</b>	<u>750,656</u>	<u>219,683</u>	<u>881</u>	<u>971,220</u>	<u>856,734</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>					
<b><u>LIABILITIES:</u></b>					
ACCOUNTS PAYABLE	\$913	-0-	-0-	\$913	\$1,676
DUE TO OTHER GOVERNMENTS	10,254	-0-	-0-	10,254	10,567
ACCRUED WAGES	-0-	-0-	-0-	-0-	4,436
COMPENSATED ABSENCES	-0-	-0-	\$881	881	612
DEFERRED REVENUE	301,599	-0-	-0-	301,599	309,998
<b>TOTAL LIABILITIES</b>	<u>312,766</u>	<u>-0-</u>	<u>881</u>	<u>313,647</u>	<u>327,289</u>
<b><u>FUND EQUITY:</u></b>					
INVESTMENT IN GENERAL FIXED ASSETS	-0-	\$219,683	-0-	219,683	210,499
FUND BALANCE UNRESERVED UNDESIGNATED	437,890	-0-	-0-	437,890	318,946
<b>TOTAL FUND EQUITY</b>	<u>437,890</u>	<u>219,683</u>	<u>-0-</u>	<u>657,573</u>	<u>529,445</u>
<b><u>TOTAL LIABILITIES AND</u></b> <b><u>FUND EQUITY</u></b>	<u>750,656</u>	<u>219,683</u>	<u>881</u>	<u>971,220</u>	<u>856,734</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUND TYPE - GENERAL FUND  
YEAR ENDED DECEMBER 31, 1999

(With Comparative Balances for 1998)

	<u>1999</u>	<u>1998</u>
<b><u>REVENUES:</u></b>		
AD VALOREM TAXES	\$301,397	\$304,150
STATE REVENUE SHARING	4,297	4,319
GIFTS & DONATIONS	3,873	-0-
GRANTS - STATE & LOCAL	9,007	-0-
FEES & CHARGES	17,375	17,904
CULTURE & RECREATION	6,393	2,654
INTEREST	21,025	17,299
MISCELLANEOUS	2,902	5,582
TRANSPORTATION	-0-	-0-
	366,269	351,908
<b><u>EXPENDITURES</u></b>		
CULTURE AND RECREATION		
CURRENT		
SALARIES	121,043	119,625
BENEFITS	23,977	13,294
ADVERTISING	4,034	2,915
PRINTING	402	272
UTILITIES	6,266	6,224
COMMUNICATION	4,302	2,747
RENTALS	2,232	1,093
MAINTENANCE	5,336	4,498
PROFESSIONAL	26,315	25,353
INSURANCE	468	467
SUPPLIES	20,872	14,356
MATERIALS	33	642
TRAVEL	1,510	3,722
INTERGOVERNMENTAL	11,554	11,867
GRANTS	4,500	-0-
CAPITAL OUTLAY	14,481	35,247
	247,325	242,322
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>118,944</b>	<b>109,586</b>
<b>FUND BALANCE, JANUARY 1</b>	<b>318,946</b>	<b>209,360</b>
<b>FUND BALANCE, DECEMBER 31</b>	<b>437,890</b>	<b>318,946</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES-BUDGET (GAAP BASIS) AND ACTUAL  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
YEAR ENDED DECEMBER 31, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>FAVORABLE</u> <u>(UNFAVORABLE)</u>
<b>REVENUES:</b>			
AD VALOREM TAXES	\$278,000	\$301,397	\$23,397
BALANCE FORWARD	2,300	-0-	-2,300
STATE REVENUE SHARING	-0-	4,297	4,297
GIFTS & DONATIONS	3,000	3,873	873
GRANTS	9,000	9,007	7
FEES & CHARGES	12,650	17,375	4,725
CULTURE & RECREATION	5,000	6,393	1,393
INTEREST	18,000	21,025	3,025
MISCELLANEOUS	1,600	2,902	1,302
SALES TAXES	450	-0-	-450
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	330,000	366,269	36,269
<b>EXPENDITURES</b>			
CULTURE AND RECREATION			
CURRENT			
SALARIES	120,000	121,043	-1,043
BENEFITS	13,500	23,977	-10,477
ADVERTISING	3,150	4,034	-884
PRINTING	500	402	98
UTILITIES	7,000	6,266	734
COMMUNICATION	4,800	4,302	498
RENTALS	975	2,232	-1,257
LIBRARY	200	-0-	200
MAINTENANCE	4,400	5,336	-936
PROFESSIONAL	22,000	26,315	-4,315
INSURANCE	475	468	7
SUPPLIES	17,600	20,872	-3,272
MATERIALS	50	33	17
TRAVEL	1,700	1,510	190
INTERGOVERNMENTAL	1,500	11,554	-10,054
GRANTS	3,000	4,500	-1,500
CAPITAL OUTLAY	19,150	14,481	4,669
BUILDING & CONTINGENCY	100,000	-0-	100,000
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES	320,000	247,325	72,675
<b>EXCESS (DEFICIT) OF REVENUES</b>			
<b>OVER EXPENDITURES</b>	<hr/>	<hr/>	<hr/>
	10,000	118,944	108,944
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1		318,946	
FUND BALANCE, DECEMBER 31		437,890	
		<hr/>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, 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 form this area and further 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. 120 of the Louisiana Legislature in 1991, under the provisions of Louisiana Revised Statutes 25:1201 through 1213.

The population of West Baton Rouge Parish is 19,419. The Museum has about ten thousand visitors annually.

The Museum employes 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 BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT 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 BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

D. BASIS 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 60 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 BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
NOTES TO FINANCIAL STATEMENTS

E. BUDGETS (Continued):

2. The Museum's budget is included in the Parish Council's budget who 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. PREPAID ITEMS

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

WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE 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 \$300,385. 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 - 2 weeks  
After 5 years of continual service - 3 weeks  
After 15 years of continual service - 4 weeks  
After 20 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 BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
NOTES 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. Inter-fund 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, 1999 follows:

<u>FUND</u>	<u>MILLS</u>	<u>EXPIRATION DATE</u>	<u>PROPERTY ASSESSED VALUATIONS</u>	<u>TAXES ASSESSED FOR GENERAL PURPOSES</u>
General Fund Museum Tax	2.00	2003	\$175,518,830	\$297,280

The latest available principal taxpayers of the parish follows:

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>1998 ASSESSED VALUATION</u>	<u>PERCENTAGE OF TOTAL ASSESSED VALUATION</u>
Dow Chemical Company	Chemicals	\$28,961,110	16.15%
Exxon Corporation	Oil Storage	13,651,940	7.61%
Borden Chemical	Chemicals	13,326,260	7.43%
Placid Refining Company	Oil Refinery	7,497,280	4.18%
Cargill	Grain Exporter	7,138,730	3.98%
DSM Copolymer Inc	Rubber	3,724,670	2.07%
Entergy	Electricity	3,302,290	1.84%
National Marine	Barge Service	3,052,210	1.70%
Trinity Marine	Barge Service	2,164,470	1.20%
Bell South	Telephone	1,851,410	1.03%
Totals		84,670,370	47.19%

WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT 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
Demand Deposit	13,143
Certificate of Deposits	454,515
	467,755
Total Cash & Cash Equivalents	467,755

These deposits 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. 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 December 31, 1999, the Museum had \$468,977 in deposits (collected bank balances). These deposits are insured from risk by \$114,462 of federal deposit insurance and \$482,095 of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**NOTE 4 - RECEIVABLES**

A. A Summary of Receivables as of December 31, 1999, Follows:

	<u>CLASS OF RECEIVABLES</u>		
	<u>TAXES:</u> <u>AD</u> <u>VALOREM</u>	<u>INTER-</u> <u>GOVERNMENTAL</u> <u>SHERIFF</u>	<u>TOTAL</u>
General Fund	\$279,029	\$2,879	\$281,908
	\$279,029	\$2,879	\$281,908

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

**NOTE 5 - CHANGES IN FIXED ASSETS**

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

	<u>Balance</u> <u>1/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/99</u>
Aillet House	\$112,500	\$-0-	\$-0-	\$112,500
Equipment	97,999	9,184	-0-	107,183
	<u>210,499</u>	<u>9,184</u>	<u>-0-</u>	<u>219,683</u>
Total	<u>210,499</u>	<u>9,184</u>	<u>-0-</u>	<u>219,683</u>

**NOTE 6 - DEFERRED REVENUE**

Deferred Revenue comprises of the following as of year end:

Deferred Ad Valorem Taxes	\$297,280
Deferred State Revenue Sharing	4,318
	<u>301,598</u>
Total	<u>301,598</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 28 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 60 with at least 10 years of credited service, at or after age 55 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 3 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, 1980, the benefit is equal to one per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1,

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

**NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)**

1980. 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 14619, Baton Rouge, Louisiana 70898-4619, or by calling (504) 928-1361.

**Funding Policy**

Under Plan A, members are required by state statute to contribute 9.5 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 East 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, 1999, 1998, and 1997**, were **\$7,347, \$7,458, and \$6,881**, 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 - COMPENSATED ABSENCES**

As of December 31, 1999, employees of the Museum have accumulated and vested \$881 of employee leave benefits, which was computed in accordance with GASB Codification Section C60. This amount is recorded within the general long-term obligations account group.

WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT 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 is as follows:

Long-term obligations, Beginning of Year	\$612
Additions (Deletions)	269
	<hr/>
Long-term obligations, End of Year	881
	<hr/> <hr/>

**NOTE 11 - LITIGATION AND CLAIMS**

As of December 31, 1999, 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. 54 of the 1979 Session of the Louisiana Legislature.

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



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MEMBER  
AMERICAN INSTITUTE CPAs  
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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 3, 2000

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, 1999, and have issued my report thereon dated February 3, 2000. 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 no 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 name'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. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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.



WEST BATON ROUGE MUSEUM  
WEST BATON ROUGE PARISH POLICE JURY  
PORT ALLEN, LOUISIANA  
PRIOR YEARS FINDINGS  
YEAR ENDED DECEMBER 31, 1999

NONE