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WEST BATON BOUGE PARISH LIBRARY
(A Component Unit of WEST BATON BOUGE PARISH COUNCIL)
East Allen, Louisiana

Annual Financial Statements
Year Ended December 31, 2011

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

Release Date 5-24-2012

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Certified Public Accountant



Donald C. DeVille

Member
American Institute CPAs

Member
Louisiana Society CPAs

7829 MILBURNWAY BLVD.
BATON ROUGE, LA 70803
(225) 767-7829

REPORT OF INDEPENDENT ACCOUNTANT

February 25, 2004

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

I have audited the accompanying basic financial statements of the West Baton Rouge Parish Library, a component unit of the West Baton Rouge Parish Council, as of and for the year ended December 31, 2003, as listed in the Table of Contents. These basic financial statements are the responsibility of the Parish Library's management. My responsibility is to express an opinion of these basic financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provided a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Parish Library as of December 31, 2003, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 1, the West Baton Rouge Parish Library has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, as of December 31, 2003.

The budgetary information on page 21, is not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express an opinion on it.

The West Baton Rouge Parish Library has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statements.

In accordance with Government Auditing Standards, I have also issued a report dated February 24, 2014, on our consideration of West Baton Rouge Parish Library's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Governmental Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

Donald C. DeWitt

WEST BATON BOONIE PARISH LIBRARY
(A COMPONENT UNIT OF THE WEST BATON BOONIE PARISH COUNCIL)
WEST ALLEN, LOUISIANA
STATEMENT OF NET ASSETS AND GOVERNMENTAL FUNDS BALANCE SHEET
DECEMBER 31, 2003

	GENERAL	ADJUSTMENTS	STATEMENT
	FUNDS	(Note 3)	OF
			NET ASSETS
ASSETS:			
Cash & Cash Equivalents	\$186,389	-0-	\$186,389
Investments - Long	216,356	-0-	216,356
Taxes Receivable	349,738	-0-	349,738
Intergovernmental Receivables	28,889	-0-	28,889
Fixed Assets	-0-	118,759	118,759
Total Assets	1,180,702	118,759	1,299,461
LIABILITIES:			
Current Liabilities			
Accounts Payable	-0-	-0-	-0-
Deferred Taxes	846,181	-0-	846,181
Deferred Grant	24,988	-0-	24,988
Compensated Absences	3,374	-0-	3,374
Total liabilities	884,544	-0-	884,544
FUND BALANCES/NET ASSETS			
FUND BALANCES:			
Unreserved	312,162	(312,162)	-0-
Total Fund Balances	312,162	(312,162)	-0-
NET ASSETS:			
Unrestricted	-0-	439,921	439,921
Total Net Assets	1,181,702	118,759	1,299,461

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

WEST BAYOU BOUQUET PARISH LIBRARY
LA COMPONENT UNIT OF THE WEST BAYOU BOUQUET PARISH COUNCIL
PORT ALLEN, LOUISIANA

STATEMENT OF STATEMENT OF ACTIVITIES AND
GOVERNMENTAL FUNDS REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED DECEMBER 31, 2003

	GENERAL FUNDS	ADJUSTMENTS (Note 4)	STATEMENT OF ACTIVITIES
EXPENDITURES			
LIBRARY SERVICES			
Salaries	\$398,330	5-0-	\$398,330
Fringe Benefits	83,435	-0-	83,435
Operating Services	138,541	-0-	138,541
Material and Supplies	25,837	-0-	25,837
Travel	3,461	-0-	3,461
Intergovernmental	29,116	-0-	29,116
Capital Outlay	146,087	123,824	123,824
Depreciation	-0-	42,461	42,461
Total Expenditures/Expenses	823,887	19,437	843,324
PROGRAM REVENUES:			
Fees, Fines and Charges	18,746	-0-	18,746
Net Program Expense	812,841	-0-	832,278
GENERAL REVENUES:			
Property Taxes	788,876	-0-	788,876
State Revenue Sharing	43,206	-0-	43,206
Other Grants	14,329	-0-	14,329
Investment Income	6,437	-0-	6,437
Miscellaneous	14,055	-0-	14,055
Total General Revenue	867,903	-0-	857,903
Excess of General Revenues Over Expenditures	44,962	(19,437)	25,525
CHANGES IN NET ASSETS			
FUND BALANCES/NET ASSETS			
BEGINNING OF YEAR	267,280	198,196	465,476
END OF YEAR	312,142	178,759	490,901

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS.

WEST BATON ROUGE PARISH LIBRARY
CA COMPONENT UNIT OF THE WEST BATON ROUGE PARISH COUNCIL
PORT ALICE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

The West Baton Rouge Parish Library (Library) was established by the parish governing authority under the provisions of Louisiana Revised Statutes 23:211.

The function and objective of the West Baton Rouge Parish Library is to provide the citizens of the Parish and the adjoining parishes, through reciprocal agreements, access to library books, materials, magazines, records, videos and other services for education, information and recreation.

The responsibility for the Library is vested in the Board of Control by the West Baton Rouge Parish Council. The Board of Control consist of eight members. Pursuant to the Library Law of Louisiana (Act 16 of 1936), no per diem shall be paid board members for attendance at board meetings.

The Library is located in the City of Port Alice, adjacent to the Parish Court House and Council.

The 2008 census population of West Baton Rouge Parish was 20,446. The Library's \$1,133 collection serves approximately 87,276 people annually with over 15,300 registrations. The Library employs approximately 20 persons.

BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Library have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, Basic Financial Statements and Management Discussion and Analysis for State and Local Governments, issued in June 1999.

B. REPORTING ENTITY

The Library does not possess all the corporate powers to make it a legally separate entity and the West Baton Rouge Parish Council holds the library's corporate powers. For this reason, the library is a component unit of the West Baton Rouge Parish Council, the financial reporting entity.

WEST BATON ROUGE PARISH LIBRARY
(A COMPONENT UNIT OF THE WEST BATON ROUGE PARISH COUNCIL)
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

The accompanying financial statements present information only on the funds maintained by the library and do not present information on the parish council, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The library uses funds to maintain its financial records during the year. 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 defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

GOVERNMENTAL FUNDS

Governmental funds are used to account for all or most of the Library's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they are to be paid. The difference between a governmental fund's assets and liabilities is reported as fund balances. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the library. The following are the library's governmental funds:

General Fund - the primary operating fund of the Library and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to library policy.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFSI)

The amounts reflected in the General Fund of Statements A and B, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenue, expenditures and changes in fund balances reports the sources (i.e. revenue and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustments to a government-wide view of the library operations.

WEST BATON BOONE PARISH LIBRARY
(A COMPONENT UNIT OF THE WEST BATON BOONE PARISH COUNCIL)
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

The amounts reflected in the General Fund of Statement A and B, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The library considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures.

Revenues

Major revenue sources susceptible to accrual include: property taxes, intergovernmental revenue, investment income.

Expenditures

The major expenditures are: salaries, supplies, capital outlay and intergovernmental.

Deferred Revenues

Deferred revenues arise when resources are received by the library before it has a legal claim to them, as when grant monies are received before the incurrence of qualifying expenditures. In subsequent periods, when the library has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and the revenue is recognized.

Government-Wide Financial Statements (GWFS)

The government-wide financial statements include the statement of net assets and the statement of activities. These statements report financial information for the Library as a whole excluding the fiduciary activities such as employee pension plans. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities, resulting from non-exchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, Accounting and Financial

**WEST BATON SOUTH PARISH LIBRARY
(A COMPANY UNIT OF THE WEST BATON ROSSER PARISH COUNCIL)
FORT BELLEVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2002**

Reporting for Non-exchanged Transactions.

Program Revenues

Program revenues included in the column labeled statement of Activities are derived directly from library users as a fee for services; program revenues reduce the cost of the function to be financed from the library's general revenues.

BUDGETS

The Library uses the following budget practices:

1. Annually in the fall of each year the parish librarian, submits a proposed operating budget for the general fund prepared on the cash basis, to the Board of Control for adoption.
2. The Council conducts public hearings on the budget, which must be adopted by December 15. At year end, 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.

CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the library 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.

PREPAID ITEMS

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

**WEST BATON BOGIE PARISH LIBRARY
 IS A COMPONENT UNIT OF THE WEST BATON BOGIE PARISH COUNCIL
 EAST ALLEN, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2011**

CAPITAL ASSETS

Capital assets are capitalized at historical cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The library maintains a threshold level of \$1,000 or more for capitalized capital assets.

Capital assets are recorded in the Statement of Net Assets and the Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets other than land are depreciated using the straight line method over the following useful lives:

Furniture and fixtures	10 Years
Automobile	10 Years
Computers	5 Years

COMPENSATED ABSENCES

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

Director/Librarian	
After 1 Year of Service	10 Days
After 10 Years of Service	15 Days
Assistant Director/Librarian	
After 1 Year of Service	10 Days
After 10 Years of Service	15 Days
Department Heads & Librarians	
After 1 Year of Service	15 Days
After 10 Years of Service	20 Days
Non-Professional Staff	
After 1 Year of Service	10 Days
After 5 Years of Service	15 Days
Part-Time Employees	Pro-rated
Part-Time Employees - Hourly	None

Twelve work days of sick leave with pay shall be allowed all full-time members of the staff each year; proportional allowances shall be allotted to part time employees.

The library's recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

WEST BATON ROUGE PARISH LIBRARY
IA COMPONENT UNIT OF THE WEST BATON ROUGE PARISH COUNCIL
EAST ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

NOTE 2 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2003 follows:

FUND	MILLS	EXPIRATION DATE	PROPERTY ASSESSED VALUATIONS	TAXES
				ASSESSED FOR GENERAL PURPOSES
General Fund				
Library Tax	4.1	2000	<u>\$221,504,880</u>	<u>\$797,561</u>

The following are the principal taxpayers for the parish:

TAXPAYER	TYPE OF BUSINESS	ASSESSED VALUATION	% OF TOTAL ASSESSED TAXATION	AD VALOREM TAX REVENUE FOR LIBRARY
Dow Chemical Co	Chemicals	\$49,887,870	21.30%	\$183,546
Exxon Corporation	Oil Storage	18,825,800	8.60%	77,368
Shintech IA	Chemicals	8,886,950	4.03%	36,851
Pleco Refining Co	Oil Refinery	8,329,800	4.35%	34,696
Cargill, Inc.	Grain	5,492,910	2.67%	22,891
	Totals	<u>81,683,600</u>	<u>42.60%</u>	<u>348,460</u>

WEST BATON ROUGE PARISH LIBRARY
(A COMPONENT UNIT OF THE WEST BATON ROUGE PARISH COUNCIL)
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 3 - RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET ASSETS OF GOVERNMENTAL ACTIVITIES

Total Governmental Fund Balance	\$312,102
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>118,759</u>
Net Assets of Governmental Activities	<u>430,921</u>

NOTE 4 - RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Net Change in Fund Balances-Total Governmental Funds	\$44,962
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	<u>119,477</u>
Net Assets of Governmental Activities	<u>25,525</u>

WEST BATON BOONE PARISH LIBRARY
IS A COMPONENT UNIT OF THE WEST BATON BOONE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003

NOTE 3 - CASH AND CASH EQUIVALENTS

At December 31, 2003, the Library has cash and cash equivalents (bank balances) totaling \$188,289.

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, 2003, the Library had \$232,348 in deposits (collected bank balances).

These deposits are insured from risk by \$181,585 of Federal deposit insurance and \$898,588 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAOS Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAOS Statement No. 3, H.S. 19:1237 imposes a statutory requirement on the custodial bank to advertise and sell the pledge securities within 10 days of being notified by the Library that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 4 - INVESTMENTS

Investments held at December 31, 2003, consist of \$216,356 in the Louisiana Asset Management Pool (LAMP), a local government investment pool. In accordance with GAOS Codification Section 180.128, the investment in LAMP at December 31, 2003, is not categorized in the three risk categories provided by GAOS Codification Section 180.125 because the investments in the pool of funds are therefore not evidenced by securities that exist in physical or book entry form.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the state of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33:2955.

**WEST BAYON ROYAL MARINE LIBRARY
 (A COMPONENT UNIT OF THE WEST BAYON ROYAL MARINE COUNCIL)
 POST ALLEN, LOUISIANA
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 4 - INVESTMENTS (Continued)

Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 782) enacted LSA-R.S. 33:2215(A)(1)(b) which allows all municipalities, parishes, school boards, and any other political subdivision of the state to invest in "investment grade (A-1/P-1) commercial paper of domestic United States Corporations." Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 307 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

NOTE 7 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables at year end follows:

<u>CLASS OF RECEIVABLES</u>	<u>GENERAL FUND</u>
Ad Valorem Taxes	\$749,738
state Shared Revenue	28,199
Total	<u>778,137</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 BOUGE PARISH LIBRARY
IS A COMPONENT UNIT OF THE WEST BATON BOUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 8 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2009, is as follows:

Governmental Activities	Balance 12-31-08	Additions	Deletions	Balance 12-31-09
Equipment	\$295,299	\$23,824	-0-	\$319,123
Vehicles	114,679	-0-	-0-	114,679
Subtotal	409,978	23,824	-0-	433,802
Accumulated Depreciation:				
Equipment	262,431	28,672	-0-	291,103
Vehicles	8,294	13,786	-0-	22,080
Subtotal	270,725	42,458	-0-	313,183
Net Capital Assets	139,253	119,430	-0-	258,683

NOTE 9 - DEFERRED REVENUE

Deferred Taxes at year-end comprised of:

Deferred Ad Valorem Taxes	\$797,501
Deferred State Revenue Sharing	42,600
Total	<u>\$840,101</u>

Deferred Grants at year-end comprised of:

Deferred Alcoa Foundation	\$447
Deferred Cargill No. 3	280
Deferred Bow Community Grant	131
Deferred Bow Centennial Grant	519
Deferred Viburnum Grant	1,868
Deferred State Aid Grant	2,732
Deferred Wal Mart Grant	64
Deferred State Aid Grant	17,408
Deferred Alcoa Foundation	800
Deferred Strategy	4,649
Total	<u>\$24,988</u>

**WEST BATON ROUGE PARISH LIBRARY
A COMPONENT UNIT OF THE WEST BATON ROUGE PARISH COUNCIL
WEST ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2003**

NOTE 10 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Library'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 Library are members of Plan A. All permanent Library 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, 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 Employees' Retirement System, Post Office Box 14819, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-3161.

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Library is required to contribute at an actuarially determined rate. The current rate is 3.5 % of annual covered payroll. Contributions to the System also include one-fourth of 1 % of the taxes shown to be collectible by the tax rolls of each parish, except Calcasieu 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 Library

are established and may be amended by state statute.

WEST BATON SCOPE PARISH LIBRARY
IS A COMPONENT UNIT OF THE WEST BATON SCOPE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

As provided by Louisiana Revised Statute 11:123, 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 Library's contributions to the System under Plan A for the years ended December 31, 2009, 2010, and 2011, were \$26,138, \$24,758, and \$23,154, respectively, equal to the required contributions for each year.

NOTE 11 - POST-RETIREMENT BENEFITS

In 1980, the first employee of the Library retired and another retired in 1998. The Library provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Library's employees become eligible for those benefits if they reach normal retirement age while working for the Library. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Library. The Library recognizes the cost of providing retirees health care insurance benefits (Library's portion of premiums) as an expenditures when paid, which was \$8,372 for the year ended December 31, 2013. Using mortality tables related to single life annuities, the estimated cost to the Library over the remaining life of these employees is \$135,564.

NOTE 12 - COMPENSATED ABSENCE

At December 31, 2013, employees of the Library have accumulated and vested \$1,874 of employee leave benefits, which was computed in accordance with GASB Codification Section 640. Of this amount, all is recorded as an obligation of the General Fund.

NOTE 13 - LITIGATION AND CLAIMS

As of December 31, 2013, there was no litigation pending against the West Baton Scope Parish Library, nor was the Library aware of any asserted claims.

No claims or litigation costs were incurred in the current year.

NOTE 14 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with the Library Law of Louisiana (Act 36 of 1925), no compensation is paid to any member of the Board of Control.

WEST BATON BOUGE PARISH LIBRARY
AS COMPONENT UNIT OF THE WEST BATON BOUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2011

NOTE 14 - IN-REALESTATE PAYMENTS

The West Baton Rouge Parish Council provides the Library its building.

NOTE 14 - RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts, theft of, damage of and destruction of assets, errors and omissions and natural disasters for which the Library carries commercial insurance. There have been no significant reductions in coverage from prior year and settlements have not exceeded coverage in the past three years.

REQUIRED SUPPLEMENTAL INFORMATION

WEST BAYOU BOUGE PARISH LIBRARY
WEST BAYOU BOUGE PARISH COUNCIL
FORT ALLEN, LOUISIANA
GOVERNMENTAL FUNDS - GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -
BUDGET (1998-GAAP BASIS) AND ACTUAL
FOR YEAR ENDED DECEMBER 31, 2002

	BUDGET AMOUNTS		ACTUAL	BUDGET TO GAAP	ACTUAL
	ORIGINAL	FINAL	AMOUNTS	DIFFERENCES	AMOUNTS
			BUDGETARY	CONTRIBUTORS	GAAP
			BASE		BASE
REVENUES					
Ad Valorem Taxes	\$781,089	\$761,850	\$764,640	(19)(2,782)	\$788,026
State Shared Revenue	41,000	40,880	42,206	0-	42,206
Other Grants	3,500	3,800	3,888	(2) 10,773	14,350
Fees and Charges	2,500	2,500	2,887	0-	2,887
Fines and Forfeitures	7,800	7,000	7,888	0-	7,888
Investment Income	8,000	8,000	8,438	(1) (8)	8,427
Miscellaneous	0-	4,058	14,055	0-	14,055
TOTAL REVENUES	822,889	828,108	881,577	6,272	888,849
EXPENDITURES					
CULTURE AND RECREATION					
CURRENT					
SALARIES	411,765	411,765	399,483	(1)	388,308
FRINGE BENEFITS	90,442	98,442	83,453	(1)	81,435
OPERATING SERVICES	148,188	145,188	138,543	0-	138,541
MATERIAL & SUPPLIES	24,000	22,880	28,087	0-	28,807
TRAVEL	8,000	3,880	3,880	0-	3,881
INTERGOVERNMENTAL	28,240	28,240	29,116	0-	29,116
CAPITAL OUTLAY	350,800	348,088	344,887	0-	346,887
TOTAL	868,840	857,448	823,426	261	820,587
EXCESS (DEFICIENCY)					
OF REVENUE OVER					
EXPENDITURES					
	(44,581)	(29,341)	38,151	6,811	68,262
FUND BALANCE, JAN 1	364,413	364,413	364,413	(87,213)	267,200
FUND BALANCE, DEC 31	319,832	335,072	402,564	(28,402)	312,162

Explanation of differences:

Because accounting principles applied for purposes of developing data on a budgetary basis (cash basis) differ significantly from those used to prepare financial statements in conformity with GAAP, a reconciliation of resultant basis and timing differences in the excess of revenues over expenditures for the year end is presented below:

1. To adjust revenues and expenditures for accruals 6,811

OTHER SUPPLEMENTAL INFORMATION

WEST BATON BOGOT PARISH LIBRARY
 WEST BATON BOGOT PARISH COUNCIL
 FORT ALLEN, LOUISIANA
 GOVERNMENTAL FUNDS
SCHEDULE OF GOVERNMENTAL FUND EXPENDITURES
FOR YEAR ENDED DECEMBER 31, 2021

	PERSONAL SERVICES AND BENEFITS	TRAVEL AND TRAINING	OPERATION SERVICES	SUPPLIES	CAPITAL OUTLAY	INTER- GOVERN- MENTAL	TOTAL
General Fund							
Library Services							
Administration	\$483,700	\$3,061	\$138,941	\$20,837	\$-0-	\$-0-	\$646,409
Circulation	-0-	-0-	-0-	-0-	58,898	-0-	58,898
Reference	-0-	-0-	-0-	-0-	42,927	-0-	42,927
Periodicals	-0-	-0-	-0-	-0-	4,502	-0-	4,502
Video	-0-	-0-	-0-	-0-	1,468	-0-	1,468
Audio	-0-	-0-	-0-	-0-	4,993	-0-	4,993
Capital Outlay	-0-	-0-	-0-	-0-	28,313	-0-	28,313
Other	-0-	-0-	-0-	-0-	7,999	29,116	37,005
Total	483,700	3,061	138,941	20,837	148,007	29,116	623,567

Certified Public Accountant

Donald C. DeVille

7820 BILBOURNET BLVD.
BATON ROUGE, LA 70810
(225) 383-7829

**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 24, 2004

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

I have audited the financial statements of the West Baton Rouge Parish Library as of and for the year ended December 31, 2003, and have issued my report thereon dated February 24, 2004. 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 Parish Library's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 did not disclose an instance of noncompliance that is required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered West Baton Rouge Parish Library'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 solely for the information and use of management, others within the organization, and state legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Under Louisiana Revised Statutes 24:513, this report is distributed by the Legislative Auditor as a public document.

Ann E. Duville

WEST BATON ROUGE PARISH LIBRARY
 WEST BATON ROUGE PARISH COUNCIL
 FORT ALLEN, LOUISIANA
 SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
 FOR THE YEAR ENDED DECEMBER 31, 2003

FISCAL YEAR FINDING REF. INITIALLY NO.	DETECTED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	PLANNED
				CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN

NONE