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**WEST BATON BOUGE PARISH JURY
WEST BATON BOUGE PARISH POLICE JURY
POST ALLEN, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1966**

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

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the auditor, or receiver, 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 4-2-77

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
2070 HALLMARK BLVD.
BAYON TERRACE, LOUISIANA 70804
(504) 763-3822

MEMBER
MEMBERSHIP IN THE
FEDERAL SOCIETY OF CPAs

INDEPENDENT AUDITOR'S REPORT

February 5, 1987

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

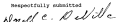
I have audited the accompanying general purpose financial statements of the West Baton Rouge Museum, a component-unit of the West Baton Rouge Parish Police Jury, as of December 31, 1986, and for the year then ended. These general purpose financial statements are the responsibility of the Museum's management. 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, 1986, and the results of its operations 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 5, 1987, on our consideration of West Baton Rouge Parish Museum's internal control structure and a report dated February 5, 1987, on its compliance with laws and regulations.

Respectfully submitted



Certified Public Accountant

WEST BAYOU BOUGE MISSOURI
 WEST BAYOU BOUGE PARISH POLICE JURY
 FORT ALLEN, LOUISIANA
 STATEMENT OF REVENUES, REVENUES AND CHANGES IN FUND
 BALANCES - GOVERNMENTAL FUND TYPE - GENERAL FUND
 YEAR ENDED DECEMBER 31, 1988

(With Comparative Balances for 1987)

	<u>1988</u>	<u>1987</u>
REVENUES		
AD VALOREM TAXES	\$257,844	\$251,506
INTERGOVERNMENTAL		
STATE REVENUE SHARING	4,202	6,118
GRANTS - STATE & LOCAL	3,000	3,128
FEES & CHARGES	11,888	8,133
CULTURE & RECREATION	3,043	3,183
INTEREST	6,118	7,341
MISCELLANEOUS	5,393	5,883
TRANSPORTATION	3,717	
	<hr/>	<hr/>
TOTAL REVENUES	295,405	289,388
	<hr/>	<hr/>
EXPENDITURES		
CULTURE AND RECREATION		
CURRENT		
SALARIES	110,486	102,935
BENEFITS	15,845	16,538
ADVERTISING	2,556	1,547
PRINTING	888	821
UTILITIES	9,323	6,983
COMMUNICATION	7,560	4,888
RENTALS	4,854	30
MAINTENANCE	11,580	5,275
PROFESSIONAL	13,947	4,620
INSURANCE	467	467
SUPPLIES	12,496	13,728
MATERIALS	883	1,437
TRAVEL	1,883	3,978
INTERGOVERNMENTAL	10,379	10,153
GRANTS	13,920	11,432
CAPITAL OUTLAY	26,229	46,754
	<hr/>	<hr/>
TOTAL EXPENDITURES	341,886	329,186
	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	54,519	61,792
FUND BALANCE, JANUARY 1	54,483	3,813
	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	109,002	64,605
	<hr/>	<hr/>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BAYOU BOUGE WISDOM
 WEST BAYOU BOUGE POLICE JURY
 FORT 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, 1998

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
AD VALOREM TAXES	\$250,000	\$237,004	\$13,000
INTERGOVERNMENTAL			
STATE REVENUE SHARES	4,000	4,000	0
GRANTS - STATE & LOCAL	3,500	3,500	0
FEES & CHARGES	13,500	11,000	(2,500)
CULTURE & RECREATION	2,000	2,000	0
INTEREST	3,500	6,118	2,618
MISCELLANEOUS	1,000	5,000	4,000
TRANSPORTATION	3,000	3,717	717
	<u>284,000</u>	<u>295,605</u>	<u>11,605</u>
TOTAL REVENUES			
	284,000	295,605	11,605
EXPENDITURES			
CULTURE AND RECREATION			
CURRENT			
SALARIES	119,000	119,456	456
EMPLOYEE	20,000	15,545	4,455
ADVERTISING	3,150	2,300	850
PRINTING	1,000	0	1,000
UTILITIES	10,000	9,325	675
COMMUNICATION	5,000	7,000	(2,000)
RENTALS	4,700	4,000	700
MAINTENANCE	5,200	11,000	(5,800)
PROFESSIONAL	6,700	10,947	(4,247)
INSURANCE	475	467	8
SUPPLIES	15,300	12,400	2,900
MATERIALS	1,250	500	750
TRAVEL	2,000	1,843	1,157
INTERGOVERNMENTAL	10,100	10,279	(179)
GRANTS	15,500	15,000	500
CAPITAL OUTLAY	62,000	58,200	3,800
	<u>200,500</u>	<u>241,200</u>	<u>58,700</u>
TOTAL EXPENDITURES			
	200,500	241,200	58,700
EXCESS OF REVENUES OVER EXPENDITURES	(1,500)	54,405	55,905
FUND BALANCE, JANUARY 1		54,000	
FUND BALANCE, DECEMBER 31		<u>108,405</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON BOUGE MUSEUM
WEST BATON BOUGE PARISH POLICE JURY
WEST BATON, LOUISIANA
NOTE 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. 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 employs approximately 4 full-time and 6 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 BAYON ROOPE MUSEUM
WEST BAYON ROOPE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTE TO FINANCIAL STATEMENTS**

NOTE 3 - CASH AND CASH EQUIVALENTS

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

Gift Shop Register	\$100
Interest Bearing Demand Deposits	51,867
Certificate of Deposits	68,477
	<u>119,444</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, 1994, follows:

	<u>CLASS OF RECEIVABLES</u>		
	<u>TAXES:</u> <u>PAID</u>	<u>INTER-</u> <u>GOVERNMENTAL</u> <u>STATE</u>	<u>TOTAL</u>
General Fund	<u>\$284,180</u>	<u>\$2,780</u>	<u>\$286,960</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 POLICE JURY
FOOT ALLEN, LOUISIANA
FRESH YEARS FINDINGS
YEAR ENDED DECEMBER 31, 1995

DESCRIPTION: The cash registers beginning operation cash of \$50
was taken from the donation box and was not recorded on the general
ledger.

STATUS: The Museum deposits all donations intact.

* * * * *

**WEST BAYON BOONE BLISSER
WEST BAYON BOONE PARISH POLICE JURY
POST ALLEN, LOUISIANA
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1988**

(With Comparative Balances for 1988)

	GOVERNMENTAL FUND TYPE GENERAL FUND		ACCOUNT GROUPS GENERAL FUND LONG-TERM DEBT		TOTALS (MEMORANDUM ONLY)	
	1988	1987	1988	1987	1988	1987
ASSETS						
CASH AND CASH EQUIVALENTS	\$118,444	-0-	-0-	\$118,444	\$67,924	
RECEIVABLES:						
AD VALOREM TAX	284,100	-0-	-0-	284,100	245,617	
REVENUE SHARING	2,788	-0-	-0-	2,788	2,802	
INVENTORY	4,888	-0-	-0-	4,888	1,754	
FIXED ASSETS	-0-	\$138,502	-0-	138,502	137,151	
AMOUNT TO PROVIDED FOR RETIREMENT OF COMPENSATED MEMBERS	-0-	-0-	\$3,733	3,733	148	
TOTAL ASSETS	<u>409,988</u>	<u>138,502</u>	<u>3,733</u>	<u>552,223</u>	<u>450,396</u>	
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
ACCOUNTS PAYABLE	\$1,108	-0-	-0-	\$1,108	\$928	
ACCRUED WAGES	-0-	-0-	-0-	-0-	1,688	
COMPENSATED MEMBERS DEFERRED REVENUE	-0-	-0-	\$3,733	3,733	148	
DEFERRED REVENUE	288,770	-0-	-0-	288,770	288,978	
TOTAL LIABILITIES	<u>289,878</u>	<u>-0-</u>	<u>3,733</u>	<u>584,609</u>	<u>263,642</u>	
FUND EQUITY:						
INVESTMENT IN GENERAL FUND ASSETS	-0-	\$138,502	-0-	138,502	137,151	
FUND BALANCE UNRESERVED						
DESIGNATED - BUILDING	45,425	-0-	-0-	45,425	33,188	
DESIGNATED - CONTINGENCY	21,053	-0-	-0-	21,053	10,088	
UNDESIGNATED	42,634	-0-	-0-	42,634	21,683	
TOTAL FUND EQUITY	<u>108,112</u>	<u>138,502</u>	<u>-0-</u>	<u>247,434</u>	<u>286,754</u>	
TOTAL LIABILITIES AND FUND EQUITY	<u>409,988</u>	<u>138,502</u>	<u>3,733</u>	<u>552,223</u>	<u>450,396</u>	

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON BOUGE MUSEUM
WEST BATON BOUGE PARISH POLICE JURY
WEST 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 JUNE
PORT ALLEN, LOUISIANA
NOTE 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 \$100,188. 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 BAYOU BOUCE MUSEUM
WEST BAYOU BOUCE FRAISE POLICE JURY
WEST 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 90 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 GRAP basis, to the Board of Control for adoption.

**WEST BAYOU BOULEVARD MUSEUM
WEST BAYOU BOULEVARD PARKING 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, 1996 follows:

FUND	MILLS	EXPIRATION DATE	PROPERTY ASSESSED RELATIONS	TAXES
				ASSESSED FOR GENERAL PURPOSES
General Fund				
Museum Tax	2.00	2000	\$170,946,100	\$285,500

The following are the principal taxpayers for the parish:

TAXPAYER	TYPE OF BUSINESS	1994 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
Dow Chemical Company	Chemicals	\$29,888,820	17.1%
Kroco Corporation	oil storage	13,216,880	7.8%
Borden Chemical	Chemicals	12,282,970	7.1%
Flacid Refining Company	Oil Refinery	11,287,450	6.3%
Cargill	Grain Exporter	8,836,260	5.2%
National Marine	Barge Service	3,816,300	2.2%
DMT copolymer Inc	Rubber	3,881,260	2.2%
Gulf States Utilities	electricity	3,260,880	1.9%
Union Pacific	Rail Service	2,391,810	1.4%
Bell South	Telephone	2,346,530	1.4%
Totals		\$8,350,820	51.8%

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

E. BUDGETS (Continued):

2. The Police Jury conducts public hearings on the budget, which must be adopted by December 15. For the year ended December 1991, 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 requires 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 BAYOU BOSSIE MUSEUM
WEST BAYOU BOSSIE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CHANGES IN FIXED ASSETS

A. A summary of changes in general fixed assets for 1996 follows:

	Balance 1/1/96	Additions	Deletions	Balance 12/31/96
Alled House Equipment	\$112,500 28,651	0-0- 6,381	0-0- -0-	\$112,500 28,602
Total	<u>112,500</u>	<u>6,381</u>	<u>-0-</u>	<u>118,881</u>

NOTE 4 - DEFERRED REVENUE

Deferred Revenue comprises of the following as of year end:

Deferred Ad Valorem Taxes	\$295,591
Deferred State Revenue Sharing	4,179
Total	<u>299,770</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 ("PERS"), 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 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 10 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
FORT 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 70800-4619, 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 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, 1996, 1995, and 1994, were \$8,388, \$8,724, and \$8,373, 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 - ACCUMULATED ABSENCES

At December 31, 1996, employees of the Museum have accumulated and vested \$1,733 of employee leave benefits, which was computed in accordance with GASB Codification Section 060. This amount is recorded within the general long-term obligations account group.

**WEST BATON ROUGE MUSEUM
WEST BATON ROUGE 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, 1998:

Long-term obligations, Beginning of Year	\$148
additions	<u>3,585</u>
Long-term obligations, End of Year	<u>3,733</u>

NOTE 11 - LITIGATION AND CLAIMS

As of December 31, 1998, 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 \$20 per pay period (\$1,304 annually) to prepare its payroll during 1998. 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 1978 Session of the Louisiana Legislature.

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

Donald C. DeVille

OFFICE PLACE ACCOUNTANT
TENTH FLOOR BLDG.
BAYOU BOULEVARD, LOUISIANA STATE
(504) 763-3829

MEMBER
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

February 5, 1987

To the Board of Directors
Baton Rouge, Louisiana

I have audited the financial statements of the West Baton Rouge Parish Museum as of and for the year ended December 31, 1986, and have issued my report thereon dated February 5, 1987.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the U.S. General Accounting Office. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the West Baton Rouge Parish Museum is the responsibility of the organization's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatements, I performed tests of the West Baton Rouge Parish Museum's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of my audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are to reportable under Government Auditing Standards.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

Donald C. DeVille

Donald C. DeVille

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN ASSESS OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

February 5, 1997

To the Board of Directors
West Baton Rouge Parish

I have audited the financial statements of the West Baton Rouge Parish Museum as of and for the year ended December 31, 1996, and have issued my report thereon dated February 5, 1997.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether about whether the financial statements are free of material misstatement.

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

In planning and performing my audit of the financial statements of the West Baton Rouge Parish Museum for the year ended December 31, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relative low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operations that I consider to be material weaknesses as defined above.

This report is intended for the information of the management. However, this report is a matter of public record and distribution is not limited.

Respectfully submitted,

