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WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
West Allen, Louisiana

General Purpose Financial Statements
Year Ended December 31, 1967

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

Release Date JUL 0 1 1968

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Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
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MEMBER
FEDERAL BUREAU OF
SURVEILLANCE SOCIETY INC.

INDEPENDENT AUDITOR'S REPORT

March 27, 1997

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

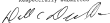
I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Library, a component unit of the West Baton Rouge Parish Council, as of December 31, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the Library's 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 referred to above present fairly, in all material respects, the financial position of the West Baton Rouge Parish Library as of December 31, 1996, 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 March 27, 1996, 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.

Respectfully submitted



Certified Public Accountant

**WEST BAYOU BOUCE PARISH LIBRARY
WEST BAYOU BOUCE PARISH COUNCIL
WEST ALLEN, LOUISIANA
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1997**

(With Comparative Totals For December 31, 1996)

ASSETS	GOVERNMENTAL		ACCOUNT GROUPS		TOTALS	
	FUND TYPE	GENERAL	GENERAL FIXED ASSETS	GENERAL LONG-TERM OBLIGATIONS	IMMEDIATELY 1997	1996
Cash		\$218,218	-0-	-0-	\$218,218	\$128,985
Receivables						
Ad Valorem		589,876	-0-	-0-	589,876	662,487
Intergovernmental		26,828	-0-	-0-	26,828	25,959
Fixed Assets		-0-	\$1,271,024	-0-	1,271,024	1,239,821
Deposit		588	-0-	-0-	588	588
Amount To Provided For Retirement of General Long-Term Obligations		-0-	-0-	\$4,996	4,996	3,882
TOTAL ASSETS		\$18,430	1,271,024	4,996	2,894,650	1,960,743
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts Payable		\$-0-	-0-	-0-	\$-0-	\$-0-
Deferred Taxes		650,418	-0-	-0-	650,418	644,982
Deferred Grant		18,628	-0-	-0-	18,628	3,888
Compensated Absences		-0-	-0-	\$4,996	4,996	3,882
TOTAL LIABILITIES		669,046	-0-	4,996	674,042	652,754
FUND EQUITY:						
Investment in General						
Fixed Assets		-0-	\$1,271,024	-0-	1,271,024	1,239,821
Fund Balance						
Unreserved - Undesignated		149,384	-0-	-0-	149,384	89,937
TOTAL FUND EQUITY		149,384	1,271,024	-0-	1,420,408	1,320,968
TOTAL LIABILITIES AND FUND EQUITY		\$18,430	1,271,024	4,996	2,894,650	1,960,743

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BAYOU BOUQUÉ PARISH LIBRARY
WEST BAYOU BOUQUÉ PARISH COUNCIL
WEST ALLEN, LOUISIANA**
**COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPE
YEAR ENDED DECEMBER 31, 1997**

(With Comparative Data For the Year Ended December 31, 1996)

<u>REVENUES</u>	<u>1997</u>	<u>1996</u>
Ad Valorem Taxes		
Intergovernmental	\$604,483	\$628,390
Grants	18,935	39,239
Fees and Charges For Services	23,238	-
Fines and Forfeitures	2,887	2,877
Use of Money - Interest	8,511	7,313
Donations	15,829	8,687
Miscellaneous	2,920	2,488
	2,984	3,246
TOTAL REVENUES	698,183	699,332
<u>EXPENDITURES</u>		
CULTURE AND RECREATION		
CURRENT		
Salaries		
Fringe Benefits	277,978	283,868
Operating Services	79,388	68,877
Material And Supplies	118,938	147,157
Travel	21,152	17,345
Intergovernmental	2,893	3,348
CAPITAL OUTLAY	21,883	18,832
	223,828	225,334
TOTAL EXPENDITURES	698,884	699,942
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	89,847	39,390
FUND BALANCE, JANUARY 1	89,887	50,668
FUND BALANCE, DECEMBER 31	149,304	89,957

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

FIRST BAYOU BOONE PARISH LIBRARY
FIRST BAYOU BOONE PARISH COUNCIL
PORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES (CASH BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1997

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Ad Valorem Taxes	\$570,070	\$610,442	\$40,372
Intergovernmental			
State Revenue Sharing	19,164	38,938	(204)
Grants	-0-	32,100	32,100
Fees and Charges For Services	2,500	2,867	367
Fines and Forfeitures	4,000	8,511	4,511
Interest	8,000	18,828	7,828
Contributions	2,000	2,329	2,329
Miscellaneous	-0-	9,730	9,730
TOTAL REVENUES	601,634	719,835	118,201
EXPENDITURES			
CULTURE AND RECREATION			
CURRENT			
PERSONAL SERVICES	381,188	379,779	1,409
FRINGE BENEFITS	83,000	77,334	5,666
OPERATING SERVICES	112,000	114,929	(2,929)
MATERIAL AND SUPPLIES	21,800	21,152	648
TRAVEL	4,000	3,883	1,117
INTERGOVERNMENTAL	22,724	21,443	1,281
CAPITAL OUTLAY	120,600	120,430	(170)
TOTAL EXPENDITURES	665,412	638,848	26,564
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(63,778)	81,253	145,031
FUND BALANCE, JANUARY 1	120,965	120,965	-0-
FUND BALANCE, DECEMBER 31	120,887	210,218	89,331

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
FORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

INTRODUCTION

The West Baton Rouge Parish Library (Library) was established by the parish governing authority under the provisions of Louisiana Revised Statutes 25:211.

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 36 of 1976), no per diem shall be paid board members for attendance at board meetings.

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

The population of West Baton Rouge Parish is 19,419. The Library serves thousands of people annually with over 8,900 registrations. The Library employes approximately 14 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASES OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Library 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:

**WEST BATON BOUGH PARISH LIBRARY
WEST BATON BOUGH PARISH COUNCIL
POST BOX 88, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

B. Principles Determining Scope of Reporting Entity (Continued)

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

Because the Council appoints the Board of Control, the Library 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 Library 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 Library 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 Library are classified as governmental funds. Governmental funds are used to account for all or most of the Library'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 Library accounts for all financial resources, except those required to be accounted for in other funds.

WEST BATON BOUGH PARISH LIBRARY
WEST BATON BOUGH PARISH COUNCIL
FORT BELLEVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

B. 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. 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 revenues at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenues when they are measurable and their validity seems certain.

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

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

Expenditures

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

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTICE TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

K. 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. For the year ended December 1990, public notices affording the public the opportunity to participate in the budget process, appeared in the November issues 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 Library 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 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.

H. INVENTORIES

Inventories in governmental funds are considered immaterial and are recorded as expenditures when purchased.

WEST BAYOU BOUGH PUBLIC LIBRARY
WEST BAYOU BOUGH PUBLIC LIBRARY
PORT ALLEN, LOUISIANA
NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

I. PREPAID ITEMS

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

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. No costs were estimated as all costs were available.

K. COMPENSATED ABSENCES

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

Director/Librarian	
After 1 Year of Service	4 Weeks
After 20 Years of Service	5 Weeks
Assistant Director/Librarian	
After 1 Year of Service	3 Weeks
After 10 Years of Service	4 Weeks
After 20 Years of Service	5 Weeks
Librarian	
After 1 Year of Service	3 Weeks
After 10 Years of Service	4 Weeks
Non-Professional Staff	
After 1 Year of Service	3 Weeks
After 10 Years of Service	3 Weeks
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 allowance shall be allotted to part time employees.

WEST BATON BOONE PARISH LIBRARY
WEST BATON BOONE PARISH COUNCIL
POST ALLEN, LOUISIANA
STATE TO FINANCIAL STATEMENTS
DECEMBER 31, 1991

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.

M. COMPARATIVE DATA

Comparative data for the prior year have been presented in the accompanying financial statements to provide an understanding of changes in the Library's financial position and operations. However, presentation of comparative data by fund type have not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

N. TOTAL COLUMN ON COMBINED STATEMENTS

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

NOTE 3 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budget (Cash Basis) - Actual Reporting Reconciliation

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Cash Basis) and Actual - All Governmental Fund Types presents comparisons of legally adopted budgets (more fully described in Note 1) with actual data on a budgetary basis (cash basis). Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GASB, a reconciliation of resultant basis and timing differences in the excess of revenues over expenditures for the year ended December 31, 1990 is presented below:

WEST BAYON BOUQUE PARISH LIBRARY
WEST BAYON BOUQUE PARISH COUNCIL
POST BOX 88, BOULDER
NOTES TO FINANCIAL STATEMENTS
PERIOD END 31. 1997

A. Budget (Cash Basis) - Actual Reporting Reconciliation (Continued)

Excess of revenues over expenditures-Cash Basis	\$61,388
To adjust revenues and expenditures for accruals	<u>21,806</u>
Excess of revenues over expenditures-OBAP Basis	<u>\$83,194</u>

NOTE 3 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 1996 follows:

FUND	BILLS	EXPIRATION DATE	PROPERTY ASSESSED VALUATIONS	TAXES
				Assessed For General Purposes
General Fund Library Tax	4.10	2000	<u>\$148,822,700</u>	<u>\$618,175</u>

The following are the principal taxpayers for the parish:

TAXPAYER	TYPE OF BUSINESS	1997 ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
Dow Chemical Company	Chemicals	226,951,000	15.42%
Hesson Corporation	Oil Storage	19,338,010	1.30%
Worden Chemical	Chemicals	11,882,130	8.00%
Fluid Refining Company	Oil Refinery	8,228,960	5.46%
Cargill	Grain Exporter	8,508,170	5.69%
CSM Copolymer Inc	Rubber	3,573,420	2.38%
National Marine	Barge Service	3,288,160	2.20%
Battery	Electricity	3,149,190	2.09%
Union Pacific	Rail Service	2,249,090	1.50%
Bell South	Telephone	2,902,860	1.93%
Totals		<u>62,432,130</u>	<u>47.30%</u>

WEST BATON ROCKS EARLIER LIBRARY
WEST BATON ROCKS EARLIER COUNCIL
WEST ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 1997, the Library has cash and cash equivalent (bank balances) totaling \$210,218 as follows:

Petty Cash	\$100
Demand Deposits	8,472
Interest Bearing Savings Account	201,546
	210,218
Total	210,218

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, 1997, the Library had \$241,728 in deposits (collected bank balances). These deposits are insured from risk by \$240,189 of Federal deposit insurance and \$279,842 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 5 - RECEIVABLES AND PAYABLES

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

	<u>CLASS OF RECEIVABLES</u>			
	<u>TAXES</u>	<u>INTER-</u>		<u>TOTAL</u>
	<u>AD</u>	<u>GOVERNMENTAL</u>	<u>ACCOUNTS</u>	
<u>VALUES</u>	<u>STATE</u>	<u>ACCOUNTS</u>	<u>TOTAL</u>	
General Fund	\$581,674	\$28,828	0-0-	\$610,704

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 BAYOU BOUND PARISH LIBRARY
WEST BAYOU BOUND PARISH COUNCIL
WEST ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance 1/1/96</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/96</u>
Equipment	\$1,339,021	833,641	81,838	\$1,371,024

NOTE 7 - DEFERRED REVENUE

deferred taxes at year-end comprises of the following:

Deferred Ad Valorem Taxes	\$618,178
Deferred State Revenue Sharing	49,242
Total	<u>667,420</u>

deferred grants at year-end comprises of:

Deferred Viburnum Grant	\$6,800
Deferred Dow Chemical Grant	3,766
Deferred La Technologies Grant	8,862
Total	<u>19,428</u>

NOTE 8 - 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 carried prior to January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the

**WEST BATON BOUQUÉ PARISH LIBRARY
WEST BATON BOUQUÉ PARISH COUNCIL
FOOT ACHARD, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1987**

NOTE 4 - PENSION PLAN AND RETIREMENT COMMITMENTS (Continued)

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 14819, Baton Rouge, Louisiana 70803-4819, or by calling (804) 328-1361.

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 7.38 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 Library are established and may be amended by state statute. As provided by Louisiana Revised Statute 13:103, 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 Library's contributions to the System under Plan A for the years ended December 31, 1987, 1986, and 1985, were \$17,283, \$18,820, and \$18,873, respectively, equal to the required contributions for each year.

NOTE 5 - POST-RETIREMENT BENEFITS

In 1980, the first employee of the Library retired and another retired in 1988. The Library provides certain continuing health care 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 expenditure when paid, which was \$5,585 for the year ended December 31, 1987. Using mortality tables related to single life annuities, the estimated cost to the Library over the remaining life of these employees is \$182,073.

**WEST BATON BOUGE PARISH LIBRARY
WEST BATON BOUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1997**

NOTE 10 - COMPENSATED ABSENCES

At December 31, 1997, employees of the library have accumulated and vested \$4,996 of employee leave benefits, which was computed in accordance with GASB Codification Section 268. This amount is recorded within the general long-term obligations account group.

NOTE 11 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

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

	<u>COMPENSATED ABSENCES</u>
Long-term obligations, January 1	\$3,982
Additions	<u>1,114</u>
Long-term obligations, December 31	<u>4,896</u>

NOTE 12 - LITIGATION AND CLAIMS

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

NOTE 13 - COMPENSATION PAID TO BOARD MEMBERS

In compliance with the Library Law of Louisiana (Act 36 of 1926), no compensation is paid to any member of the Board of Control.

NOTE 14 - RELATED PARTY AGREEMENT

The West Baton Rouge Parish Council paid the insurance premiums on the Library's bookmobile and building. The premiums totaled approximately \$3,500.

Donald C. DeVille

CERTIFIED PUBLIC ACCOUNTANT
FEDERAL GOVERNMENT EMPLOYEE
EMPLOYER IDENTIFICATION NUMBER: 70000
(204) 763-7829

GAO
GENERAL ACCOUNTING SYSTEMS
STANDARD GAO/GEN. 85-17

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

March 27, 1988

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, 1987, and have issued my report thereon dated March 27, 1988. 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, 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 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 to 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 auditing agencies and pass-through entities. However, this report is a matter of public record and distribution is not limited.

