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

General Purpose Financial Statements
Year Ended December 31, 1998

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

Release Date JUN 23 1999

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INDEPENDENT AUDITOR'S REPORT

March 24, 1999

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

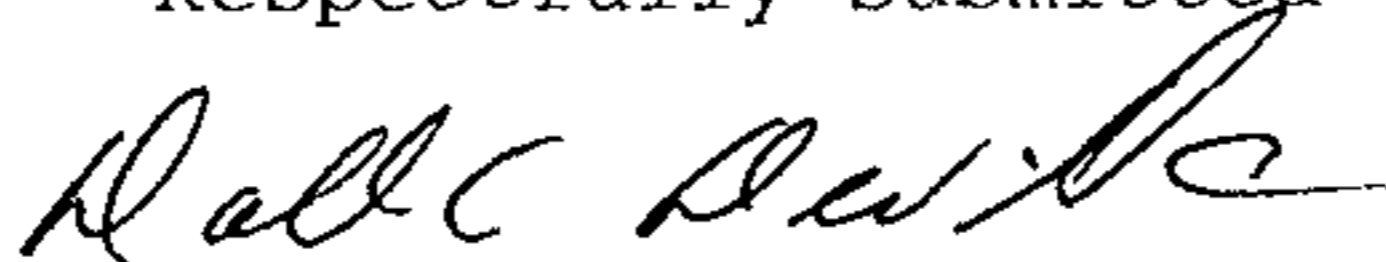
I have audited the accompanying general purpose financial statements of the West Baton Rouge Parish Library, a component unit of the West Baton Rouge Parish Council, as of December 31, 1998, and for the year then ended. These general purpose financial statements are the responsibility of the Library's 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, 1998, 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 24, 1999, 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 BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1998

(With Comparative Totals For December 31, 1997)

<u>ASSETS AND OTHER DEBITS</u>	<u>GOVERNMENTAL</u>			<u>TOTALS</u>	
	<u>FUND TYPE</u>	<u>ACCOUNT GROUPS</u>		<u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u>	<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>1998</u>	<u>1997</u>
<u>ASSETS:</u>					
Cash	\$226,035	-0-	-0-	\$226,035	\$210,218
Receivables	614,346	-0-	-0-	614,346	607,704
Equipment	-0-	\$1,286,137	-0-	1,286,137	1,272,464
Deposit	508	-0-	-0-	508	508
Other Debits - Amount To Be Provided to Retire Long-Term Obligations	-0-	-0-	-0-	-0-	4,996
TOTAL ASSETS AND OTHER DEBITS	840,889	1,286,137	-0-	2,127,026	2,095,890
 <u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES:</u>					
Accounts Payable	\$-0-	-0-	-0-	\$-0-	\$-0-
Deferred Taxes	666,727	-0-	-0-	666,727	650,418
Deferred Grant	7,572	-0-	-0-	7,572	18,628
Compensated Absences	5,361	-0-	-0-	5,361	4,996
TOTAL LIABILITIES	679,660	-0-	-0-	679,660	674,042
 <u>EQUITY:</u>					
Investment In General Fixed Assets	-0-	\$1,286,137	-0-	1,286,137	1,272,464
Fund Balance Unreserved - Undesignated	161,229	-0-	-0-	161,229	149,384
TOTAL EQUITY	161,229	1,286,137	-0-	1,447,366	1,421,848
TOTAL LIABILITIES AND EQUITY	840,889	1,286,137	-0-	2,127,026	2,095,890

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES-GOVERNMENTAL FUND TYPES
YEAR ENDED DECEMBER 31, 1998

(With Comparative Data For the Year Ended December 31, 1997)

	<u>1998</u>	<u>1997</u>
<u>REVENUES:</u>		
Ad Valorem Taxes	\$610,087	\$604,463
Intergovernmental	40,243	38,939
State Grants	17,415	22,238
Fees and Charges For Services	2,828	2,867
Fines and Forfeitures	8,968	8,511
Use of Money - Interest	15,676	15,829
Other Grants	32,892	2,334
Gifts	3,390	2,320
Miscellaneous	289	630
	731,788	698,131
<u>EXPENDITURES</u>		
CULTURE AND RECREATION		
CURRENT		
Salaries	283,506	277,773
Fringe Benefits	76,137	77,334
Operating Services	110,095	114,930
Material And Supplies	18,637	21,152
Travel	3,736	2,593
Intergovernmental	21,334	21,463
CAPITAL OUTLAY	206,498	123,439
	719,943	638,684
EXCESS OF REVENUES OVER EXPENDITURES	11,845	59,447
FUND BALANCE AT BEGINNING OF YEAR	149,384	89,937
FUND BALANCE AT END OF YEAR	161,229	149,384

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES-BUDGET (NON-GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 1998

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
REVENUES			
Ad Valorem Taxes	\$601,123	\$619,754	\$18,631
State Shared Revenue	36,638	40,242	3,605
Grants	-0-	17,415	17,415
Fees and Charges for Services	2,500	2,828	328
Fines and Forfeitures	5,000	8,968	3,968
Interest	8,000	15,676	7,676
Gifts	1,000	3,390	2,390
Other Grants	-0-	21,837	21,837
Miscellaneous	-0-	289	289
	654,261	730,399	76,138
EXPENDITURES			
CULTURE AND RECREATION			
CURRENT			
PERSONAL SERVICES	291,297	278,145	13,152
FRINGE BENEFITS	83,000	76,137	6,863
OPERATING SERVICES	120,000	110,095	9,905
MATERIAL AND SUPPLIES	20,000	18,637	1,363
TRAVEL	5,000	3,736	1,264
INTERGOVERNMENTAL	21,563	21,334	229
CAPITAL OUTLAY	206,000	206,498	(498)
	746,860	714,582	32,278
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(92,599)	15,817	108,416
FUND BALANCE, JANUARY 1	210,218	210,218	-0-
FUND BALANCE, DECEMBER 31	117,619	226,035	108,416

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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 1926), no per diem shall be paid board members for attendance at board meetings.

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

The 1990 census population of West Baton Rouge Parish was 19,419. The Library serves thousands of people annually with over 12,300 registrations. The Library employes approximately 18-21 persons.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS 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. 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
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

B. REPORTING ENTITY (Continued)

The accompanying financial statements present information only on the funds maintained by the library and do not present information on the police jury, 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 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.

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. 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:

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

Revenues

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

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

Property tax revenue is recognized when it becomes available. Available means when due, or past due and the receivables are collected, generally within 60 days after year end.

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

Expenditures

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

E. BUDGETS

The 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 1996, 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.

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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.

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 of \$85,909 where historical cost was not available.

K. COMPENSATED ABSENCES

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

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WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
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Director/Librarian	
After 1 Year of Service	4 Weeks
After 20 Years of Service	5 Weeks
Assistant Director/Librarian	
After 1 Year of Service	4 Weeks
After 20 Years of Service	5 Weeks
Department Heads & Librarians	
After 1 Year of Service	3 Weeks
After 10 Years of Service	4 Weeks
Non-Professional Staff	
After 1 Year of Service	2 Weeks
After 5 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.

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:

- 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.

Only the current portion of the liability for compensated absences should be reported in the fund. The current portion is the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the general long-term obligations account group.

L. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

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.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budget (Non-GAAP Basis) - Actual Reporting Reconciliation

The accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP 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 GAAP, a reconciliation of resultant basis and timing differences in the excess of revenues over expenditures for the year end is presented below:

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

Excess of revenues over expenditures-Cash Basis	\$15,817
To adjust revenues and expenditures for accruals	(3,972)
Excess of revenues over expenditures-GAAP Basis	11,845

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 3 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

<u>FUND</u>	<u>AUTHORIZED MILLAGE</u>	<u>LEVIED MILLAGE</u>
General Fund - Library Tax	4.10	4.10

The following are the principal taxpayers for the parish:

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUATION</u>	<u>% OF TOTAL ASSESSED VALUATION</u>	<u>AD VALOREM TAX REVENUE FOR LIBRARY</u>
Dow Chemical Co	Chemicals	\$28,961,110	16.15%	\$98,529
Exxon Corporation	Oil Storage	13,651,940	7.61%	46,428
Borden Chemical	Chemicals	13,326,260	7.43%	45,329
Placid Refining Co	Oil Refinery	7,497,280	4.18%	25,501
Totals		<u>63,436,590</u>	<u>36.37%</u>	<u>215,787</u>

NOTE 4 - CASH AND CASH EQUIVALENTS

At December 31, 1998, the Library has cash and cash equivalent (book balances) totaling \$226,035 as follows:

Petty Cash	\$200
Demand Deposits	9,669
Interest Bearing Savings Account	216,166
Total	<u>226,035</u>

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, 1998, the Library had \$258,930 in deposits (collected bank balances).

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

These deposits are insured from risk by \$142,764 of federal deposit insurance and \$220,872 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 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 5 - RECEIVABLES AND PAYABLES

A. A Summary of Receivables as of December 31, 1998, Follows:

<u>CLASS OF RECEIVABLES</u>	<u>GENERAL FUND</u>
Ad Valorem Taxes	587,655
State Shared Revenue	26,691
	<hr/>
Total	614,346
	<hr/> <hr/>

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.

NOTE 6 - CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>1/1/98</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/98</u>
Equipment	\$1,272,464	\$26,483	\$12,810	\$1,286,137
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 7 - DEFERRED REVENUE

Deferred Taxes at year-end comprises of:	
Deferred Ad Valorem Taxes	\$626,690
Deferred State Revenue Sharing	40,037
	<hr/>
Total	666,727
	<hr/> <hr/>
Deferred Grants at year-end comprises of:	
Deferred Viburnam Grant	\$1,550
Deferred Dow Chemical Community Grant	76
Deferred Dow Chemical Centennial Grant	2,579
Deferred LA State Aid Grant	3,366
	<hr/>
Total	18,628
	<hr/> <hr/>

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 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.

WEST BATON ROUGE PARISH LIBRARY
WEST BATON ROUGE PARISH COUNCIL
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employee's Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 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 Library is required to contribute at an actuarially determined rate. The current rate is 5.5 % 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 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 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 Library's contributions to the System under Plan A for the years ended **December 31, 1998, 1997, and 1999**, were **\$17,730, \$17,253, and \$15,820**, respectively, equal to the required contributions for each year.

NOTE 9 - POST-RETIREMENT BENEFITS

In 1990, the first employee of the Library retired and another retired in 1995. 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 retiree health care insurance benefits (Library's portion of premiums) as an expenditures when paid, which was **\$987** for the year ended **December 31, 1998**. Using mortality tables related to single life annuities, the estimated cost to the Library over the remaining life of these employees is **\$17,365**.

NOTE 10 - COMPENSATED ABSENCES

At **December 31, 1998**, employees of the Library have accumulated and vested **\$5,361** of employee leave benefits, which was computed in accordance with GASB Codification Section C60. Of this amount, **all** is recorded as an obligation of the General Fund.

WEST BATON ROUGE PARISH LIBRARY
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PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1998

NOTE 11 - LITIGATION AND CLAIMS

As of **December 31, 1998**, there was no litigation pending against the West Baton Rouge Parish Library, nor was the Library aware of any unasserted claims.

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

NOTE 12 - 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 13 - ON-BEHALF PAYMENTS

The West Baton Rouge Parish Council paid the insurance premiums on the Library's bookmobile and building. The premiums totaled approximately \$2,500.

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

March 24, 1999

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, 1998, and have issued my report thereon dated March 24, 1999. 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.

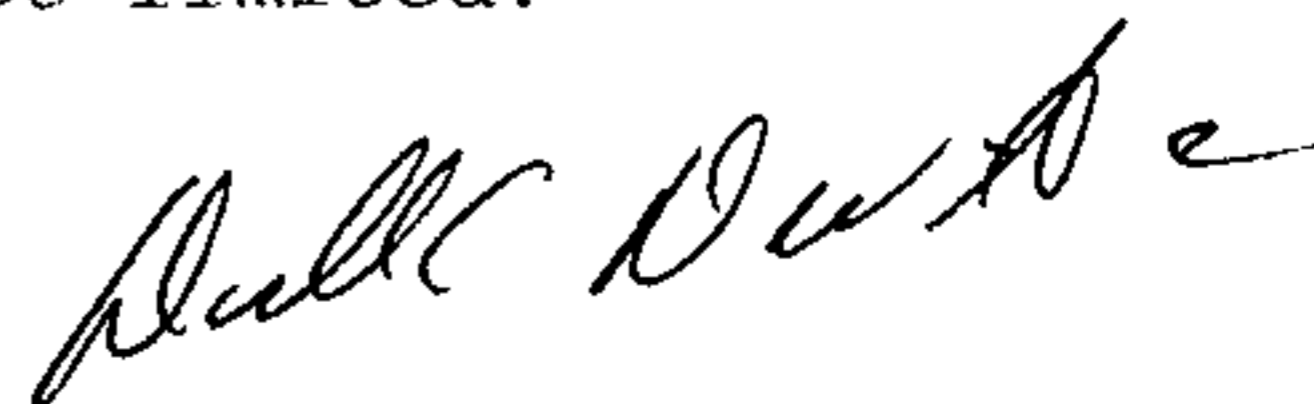
COMPLIANCE

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 in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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



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PORT ALLEN, LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 1997

REF NO.	FISCAL YEAR FINDING INITIALLY OCCURRED	DESCRIPTION OF FINDING	CORRECTIVE ACTION TAKEN (YES, NO, PARTIALLY)	PLANNED CORRECTIVE ACTION/PARTIAL CORRECTIVE ACTION TAKEN
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No Prior Audit Findings.