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WEST BATON ROUGE PARISH
WEST BATON ROUGE PARISH POLICE JURY
FORT ALLEN, LOUISIANA
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

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

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the 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 4/3/02

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Certified Public Accountants

Donald C. DeWitt

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INDEPENDENT AUDITOR'S REPORT

February 21, 2003

To the Board of Directors
West Baton Rouge Museum
West 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, 2002, and for the year then ended. These general purpose financial statements are the responsibility of the West Baton Rouge Museum's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit. The prior year summarized comparative information has been derived from the Organization's 1999 financial statements and, in my report dated February 21, 2002, I expressed an unqualified opinion on those statements.

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 Museum as of December 31, 2002, 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 21, 2002, on my consideration of West Baton Rouge Museum'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 BAYOU BOONE BUSINESS
WEST BAYOU BOONE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2010**

(With Comparative Balances for 2009)

	GOVERNMENTAL FUND TYPE GENERAL FUND	ACCOUNT GROUPS GENERAL FUND ASSETS	GROUPS GENERAL LONG-TERM DEBT	TOTALS (MEMORANDUM ONLY) 2009 2010	
ASSETS					
CASH AND CASH EQUIVALENTS	\$676,248	0-	0-	\$676,248	\$567,457
AD VALOREM TAX RECEIVABLE	354,578	0-	0-	354,578	332,713
REVENUE SHARING RECEIVABLE	3,019	0-	0-	3,819	2,623
INVENTORY	2,088	0-	0-	1,894	735
FIXED ASSETS	0-	\$252,749	0-	252,749	224,444
AMOUNT TO PROVIDE FOR INTEREST ON COMPENSATED ABSENCES	0-	0-	\$913	913	6,279
TOTAL ASSETS	1,036,933	252,749	913	2,282,593	1,128,731
LIABILITIES AND FUND EQUITY					
LIABILITIES:					
ACCOUNTS PAYABLE	\$1,383	0-	0-	\$1,383	\$1,834
TAX TO OTHER GOVERNMENTS	11,473	0-	0-	11,473	11,473
COMPENSATED ABSENCES	0-	0-	\$913	913	6,279
DEFERRED REVENUE	346,370	0-	0-	346,370	338,213
TOTAL LIABILITIES	359,226	0-	913	389,137	357,799
FUND EQUITY:					
INVESTMENT IN GENERAL FUND ASSETS	0-	\$252,749	0-	252,749	228,660
FUND BALANCE UNASSIGNED	649,707	0-	0-	649,707	543,256
TOTAL FUND EQUITY	649,707	252,749	0-	892,456	771,916
TOTAL LIABILITIES AND FUND EQUITY	1,009,933	252,749	913	1,282,593	1,128,731

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BAYOU BOONE MUSEUM
WEST BAYOU BOONE PARKS POLICE JURY
PORT ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 2003
(With Comparative Balances for 2000)

	<u>2003</u>	<u>2000</u>
REVENUES:		
AD VALOREM TAXES	\$220,479	\$200,000
STATE REVENUE SHARING	4,241	0,138
GIFTS & DONATIONS	2,000	1,478
GRANTS - STATE & LOCAL	15,900	0,438
FEES & CHARGES	10,101	10,333
CULTURE & RECREATION	4,433	3,895
INTEREST	29,142	30,350
MISCELLANEOUS	3,400	0,361
	<hr/>	<hr/>
TOTAL REVENUES	407,700	366,854
EXPENDITURES:		
CULTURE AND RECREATION		
CURRENT		
SALARIES	120,532	120,730
BENEFITS	13,300	15,507
ADVERTISING	4,400	2,365
UTILITIES	3,200	0,465
COMMUNICATION	4,053	5,071
RENTALS	2,000	2,400
MAINTENANCE	0,000	2,000
PROFESSIONAL	24,939	49,011
INSURANCE	1,000	3,532
SUPPLIES	10,950	14,000
TRAVEL	4,500	4,532
INTERGOVERNMENTAL	10,000	10,773
GRANTS	1,451	0-
CAPITAL OUTLAY	10,400	0,000
	<hr/>	<hr/>
TOTAL EXPENDITURES	200,787	202,500
EXCESS OF REVENUES OVER EXPENDITURES	140,950	164,354
OTHER FINANCIAL RESOURCES (USES)		
Transfers to Primary Government	(41,500)	0-
	<hr/>	<hr/>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCIAL THING	107,450	164,354
FUND BALANCE, JANUARY 1	562,256	437,820
	<hr/>	<hr/>
FUND BALANCE, DECEMBER 31	669,706	602,174

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

WEST BAYOU BOONE BUDGET
WEST BAYOU BOONE PARISH POLICE JURY
BOYD ALLEN, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL
GOVERNMENTAL FUND TYPE - GENERAL FUND
YEAR ENDED DECEMBER 31, 2022

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
AD VALOREM TAXES	\$216,000	\$229,479	13,479
STATE REVENUE SHARING	-0-	4,241	4,241
GIFTS & DONATIONS	3,500	3,888	388
GRANTS - STATE & LOCAL	11,000	19,900	8,900
FEES & CHARGES	12,000	18,131	6,131
CULTURE & RECREATION	3,600	4,433	833
INTEREST	14,000	29,142	15,142
MISCELLANEOUS	2,150	3,400	1,250
TOTAL REVENUES	351,250	407,769	56,519
EXPENDITURES			
CULTURE AND RECREATION			
CURRENT			
SALARIES	140,000	129,932	14,468
BENEFITS	18,000	11,350	3,650
ADVERTISING	4,000	4,443	(443)
UTILITIES	8,000	7,940	60
COMMISSIONS	5,800	4,853	147
RENTALS	3,800	2,889	117
MAINTENANCE	4,600	6,828	12,215
PROFESSIONAL	40,000	24,939	15,061
INSURANCE	1,800	1,880	580
SUPPLIES	14,800	29,956	13,256
TRAVEL	3,800	4,189	(689)
INTERGOVERNMENTAL	1,500	12,882	(11,382)
GRANTS	5,800	3,492	2,308
CAPITAL OUTLAY	13,500	26,682	(11,182)
TOTAL EXPENDITURES	361,200	388,787	2,443
EXCESS OF REVENUES OVER EXPENDITURES	90,050	148,982	58,932
OTHER FINANCIAL SOURCES (USES)			
Transfers To Primary Government	-0-	(41,508)	(41,508)
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCIAL USES	90,050	107,483	17,402
FUND BALANCE, JANUARY 1	642,256	642,256	-0-
FUND BALANCE, DECEMBER 31	<u>632,206</u>	<u>649,709</u>	<u>17,402</u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

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

INTRODUCTION

The West Baton Rouge Museum (Museum) is a general museum (history and art) which largely deals with the past and present activities of West Baton Rouge Parish. Permanent and temporary exhibits are housed at the Museum, illustrating the area's history and art, both from this area and further afield. Two historic buildings are also on site and are part of our interpretive program. Numerous educational programs and workshops are held throughout the year.

The West Baton Rouge Museum Board was established by Act No. 128 of the Louisiana Legislature in 1973, under the provisions of Louisiana Revised Statutes 25:1201 through 1219.

The 2000 census population of West Baton Rouge Parish was 21,681. The Museum has about ten thousand visitors annually.

The Museum employs approximately 18 full/part time people.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Museum have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established Criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Oversight responsibility by the police jury is determined on the basis of the following criteria:

1. Appointment of governing board
2. Designation of management
3. Ability to significantly influence operations
4. Accountability for fiscal matters
5. Scope of public service

**WEST BAYOU BOUCE MUSEUM
WEST BAYOU BOUCE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

B. PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY (Continued)

Because the Police Jury appoints a member of the board, the Museum was determined to be a general purpose of the parish and the governing body with oversight responsibility. The accompanying financial statements present information only on the funds maintained by the Museum and do not present information on the Jury, the general governmental services provided by that governmental unit, or the other governmental units that comprise the governmental reporting entity.

C. FUND ACCOUNTING

The Museum uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Museum are classified as governmental funds. Governmental funds are used to account for all or most of the Museum's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets and the servicing of general long-term debt. Governmental funds include:

General Fund - the general operating fund of the Museum accounts for all financial resources, except those required to be accounted for in other funds.

D. BASIS OF ACCOUNTING

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheets.

**WEST BATON BOUGE MUSEUM
WEST BATON BOUGE PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTE TO FINANCIAL STATEMENTS**

B. BASIS OF ACCOUNTING (Continued)

Operating statements of these funds represent increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

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

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

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

C. 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.
2. The Museum's budget is included in the Parish Council's budget who conducts public hearings on the budget, which must be adopted by December 15. For the year ended December 1993, public notices affording the public the opportunity to participate in the budget process, appeared in the November issue of the West Side Journal, the official journal of the parish.

WEST BAYOU BOUQUET MUSEUM
WEST BAYOU BOUQUET PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

E. RESERVE (Continued):

3. Budget amendments involving the transfer of funds from one department, program or function to another or involving increases in expenditures resulting from revenues exceeding amounts estimated require the approval of the respective Board of Control.
4. All unencumbered budget appropriations, lapse at the end of each fiscal year.

F. ENCUMBRANCES

The Museum does not follow the encumbrance method of accounting.

G. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Under state law, the Museum may deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. INVENTORIES

Inventories are recorded at cost and consist of museum gifts for sale.

I. PREPAID ITEMS

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

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. All other cost were available.

**WEST BAYOU BOULEVARD STATION
WEST BAYOU BOULEVARD POLICE POLICE JURY
HOUSTON, TEXAS, 77058
NOTES TO FINANCIAL STATEMENTS**

K. COMPENSATED ABSENCE

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

After 1 year of continued service - 2 weeks
After 5 years of continued service - 3 weeks
After 10 years of continued service - 4 weeks
After 20 years of continued 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.

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.

**WEST BAYOU BOSSER MUSEUM
WEST BAYOU BOSSER PARISH POLICE JURY
PORT ALLEN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE 2 - LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes for the year ended December 31, 2001 follows:

<u>ITEM</u>	<u>BILLS</u>	<u>EXPIRATION DATE</u>	<u>PROPERTY ASSESSED VALUATION</u>	<u>TAXES ASSESSED FOR GENERAL PURPOSES</u>
General Fund Museum Tax	2.00	2003	\$210,857,788	\$361,842

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 MUSEUM</u>
Dow Chemical Co	Chemicals	\$31,302,930	14.90%	\$52,786
Exxon Corporation	Oil Storage	54,214,300	25.75%	\$8,432
Borden Chemical	Chemicals	31,208,500	14.80%	\$2,467
Cargill, Inc.	Grain	7,824,600	3.70%	\$1,008
Klacid Refining Co	Oil Refinery	7,312,200	3.47%	\$1,028
Totals		<u>71,882,530</u>	<u>34.13%</u>	<u>\$65,621</u>

NOTE 3 - CASH AND CASH EQUIVALENTS

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

Gift Shop Register	\$300
Demand Deposits	95,327
Certificates of Deposits	578,813
Total Cash & Cash Equivalents	<u>674,440</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 agreeable to both parties.

**NEWT BAYON BOONIE MUSEUM
NEWT BAYON BOONIE PARISH POLICE JURY
FOUNT BLAGN, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

NOTE 3 - CASH AND CASH EQUIVALENTS - Continued

At December 31, 2001, the Museum had \$508,493 in deposits (collected bank balances). These deposits are insured from risk by \$80,000 of Federal Deposit Insurance and \$428,493 of pledged securities (market value) held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

NOTE 4 - RECEIVABLES

A. A Summary of Receivables as of December 31, 2001, Follows:

	CLASS OF RECEIVABLES		TOTAL
	TAXES: TO VALUERS	INTER- GOVERNMENTAL SERVICES	
General Fund	<u>\$254,574</u>	<u>\$0,019</u>	<u>\$254,593</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.

NOTE 5 - CHANGES IN FIXED ASSETS

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

	Balance 1/1/01	Additions	Deletions	Balance 12/31/01
Allied Home	\$112,500	0-0-	0-0-	\$112,500
New Addition	0-	17,857	0-	17,857
Equipment	<u>112,160</u>	<u>18,332</u>	<u>0-</u>	<u>130,492</u>
Total	<u>\$224,660</u>	<u>28,009</u>	<u>0-</u>	<u>252,669</u>

WEST BAYOU BOUQUEN MUSEUM
WEST BAYOU BOUQUEN PARISH POLICE JURY
POST OFFICE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - DEFERRED REVENUE

Deferred Revenue comprised of the following as of year end:

Deferred Ad Valorem Taxes	\$361,842
Deferred State Revenue Sharing	4,528
Total	<u>366,370</u>

NOTE 7 - PENSION PLAN AND RETIREMENT COMMITMENTS

Plan Description.

Substantially all Museum's employees are members of the Parochial Employees' Retirement System of Louisiana ("System"), a multiple-employer, public employee retirement system (PERS), controlled and administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and separate benefit provisions. All employees of the Museum are members of Plan A. All permanent Museum employees working at least 28 hours a week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 18 years of credited service, at or after age 55 with 28 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, 1990, the benefit is equal to two per cent of final average salary plus \$24 for each year of supplemental plan only service earned prior to January 1, 1990. 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 accorded 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 24618, Baton Rouge, Louisiana 70820-4618, or by calling (225) 318-1361.

**WEST BATON BOUCE MUSEUM
WEST BATON BOUCE PARISH POLICE JURY
BOUQUENON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS**

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the Museum is required to contribute at an actuarially determined rate. The current rate is 8.0 percent of annual covered payroll. Contributions to the System also include one-fourth of one per cent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B, based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Museum are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Museum's contributions to the System under Plan A for the years ended December 31, 2001, 2000, and 1999, were \$5,276, \$7,880, and \$3,267, 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 - COMMITTEED AMOUNTS

As of December 31, 2001, employees of the Museum have accumulated and vested \$833 of employee leave benefits, which was computed in accordance with GASB Codification Section 648. This amount is recorded within the general long-term obligations account group.

NOTE 10 - TERMINED IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations transactions for the year in as follows:

Long-term obligations, Beginning of Year	\$6,278
Additions (Deletions)	(5,566)
Long-term obligations, End of Year	<u>\$13</u>

NOTE 11 - LITIGATION AND CLAIMS

As of December 31, 2001, there was no litigation pending against the West Baton Rouge Museum, nor was the Museum aware of any unasserted claims.

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

NOTE 12 - RELATED PARTY

The West Baton Rouge Museum paid the West Baton Rouge Parish Council \$50 per pay period (\$1,300 annually) to prepare its payroll. The Council also provided the Museum with its building.

The Museum has started an addition to the building. The West Baton Rouge Parish Council has issued debt and the Museum reimburses the Council. During 2001 the Museum transferred \$41,500 to Council.

NOTE 13 - COMPENSATION PAID TO BOARD MEMBERS

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

Certified Public Accountant

Donald C. DeVille

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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

February 21, 2003

West Baton Rouge Museum
Four Allen, Louisiana

I have audited the financial statements of the West Baton Rouge Museum as of and for the year ended December 31, 2001, and have issued my report thereon dated February 21, 2003. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

COMPLIANCE

As part of obtaining reasonable assurance about whether West Baton Rouge Museum's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered management'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.

Donald C. DeVille

WEST BAYOU BOONE MUSEUM
WEST BAYOU BOONE FAIRER POLICE JURY
FIRST MILE, LOUISIANA
FROM YEAR FINDER
YEAR ENDER DECEMBER 11, 2001

2001