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**West Baton Rouge Parish Council
Primary Government Financial Statements
Port Allen, Louisiana
December 31, 1999**

(Primary Government of the West Baton Rouge Parish Council)

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 JUL 26 2000

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May 26, 2000

Independent Auditor's Report

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the accompanying primary government financial statements of the

**West Baton Rouge Parish Council
Port Allen, Louisiana**

as of and for the year ended December 31, 1999, as listed in the table of contents. These general-purpose financial statements are the responsibility of the West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the West Baton Rouge Parish Council as of and for the year ended December 31, 1999, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the West Baton Rouge Parish Council, do not purport to, and do not, present fairly the financial position of the West Baton Rouge Parish Council as of and for the year ended December 31, 1999, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2000, on our consideration of West Baton Rouge Parish Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the primary government financial statements of the West Baton Rouge Parish Council, Port Allen, Louisiana, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis as is the accompanying schedule of expenditures of federal awards which is required by U.S. Office of Management and Budget Circular A-133, Audits of States and Local Governments and Non-Profit Organizations, and are not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the primary government financial statements taken as a whole.

Yours truly,

Hawthorn, Waymouth, & Carroll L.L.P.

**Primary Government Financial Statements
Combined Statements - Overview**

West Baton Rouge Parish Council
All Fund Types and Account Groups
Combined Balance Sheet
December 31, 1999

	Governmental Fund Types				Fiduciary Fund Type- Agency Funds	Accounts Groups			Totals (Memo- random Only)
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds		General Fixed Assets	General Long-Term Obligations		
Assets									
Cash and cash equivalents	\$1,602,257	\$2,692,481	\$1,060,247	\$1,987,540	\$1,450,641				\$8,793,166
Investments	2,214,000	100,000	495,079	2,351,567					5,160,646
Taxes receivable	493,588	1,722,325							2,215,913
Due from other funds	272,709	132,226			10,044				414,979
Due from other governments	86,613	218,673							305,286
Prepaid expenses	33,389	89,802							123,191
Noncurrent receivables					16,500				16,500
Land, buildings, improvements, furniture and equipment						\$21,868,084			21,868,084
Amount available in debt service funds							\$1,555,326		1,555,326
Amount to be provided for retirement of general long-term obligations								3,211,585	3,211,585
Total assets	<u>4,702,556</u>	<u>4,955,507</u>	<u>1,555,326</u>	<u>4,339,107</u>	<u>1,477,185</u>	<u>21,868,084</u>	<u>4,766,911</u>		<u>43,664,676</u>

(Continued)

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
All Fund Types and Account Groups
Combined Balance Sheet
December 31, 1999

	Governmental Fund Types				Fiduciary Fund Type- Agency Funds	Accounts Groups			Totals (Memo- random Only)	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds		General Fixed Assets	Long-Term Obligations			
Liabilities and Fund Equity										
Liabilities										
Accounts payable	\$57,480	\$70,138			\$10,044				\$137,662	
Deferred revenue	523,214	1,970,484			414,979				2,493,698	
Due other funds					920,308				414,979	
Due to other governments					19,382				920,308	
Sales tax escrow									19,382	
Bonds payable							\$4,530,000		4,530,000	
Compensated absences payable							169,268		169,268	
Lease obligations							67,643		67,643	
Total liabilities	580,694	2,040,622			1,364,713		4,766,911		8,752,940	
Fund equity										
Investment in general fixed assets							\$21,868,084		21,868,084	
Fund balances										
Reserved noncurrent assets	33,389	89,802			16,500				139,691	
Reserved for debt service			\$1,555,326						1,555,326	
Unreserved										
Undesignated	4,088,473	2,825,083		\$4,339,107	95,972				11,348,635	
Total fund equity	4,121,862	2,914,885	1,555,326	4,339,107	112,472		21,868,084		34,911,736	
Total liabilities and fund equity	4,702,556	4,955,507	1,555,326	4,339,107	1,477,185		21,868,084		43,664,676	

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Governmental Fund Types
Combined Statement of Revenue, Expenditures and Changes in Fund Equity
Year Ended December 31, 1999

	<u>Governmental Fund Types</u>				<u>Totals (Memo- random Only)</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Fund</u>	
Revenue					
Taxes	\$4,003,831	\$3,745,592			\$7,749,423
Licenses and permits	391,050				391,050
Intergovernmental	471,979	2,682,183	\$61,385	\$13,592	3,229,139
Charges for services	693,561	56,690			750,251
Fines and forfeits		142,422			142,422
Interest	140,420	160,376	75,678	232,785	609,259
Miscellaneous	124,639	113,860		5,000	243,499
Total revenue	<u>5,825,480</u>	<u>6,901,123</u>	<u>137,063</u>	<u>251,377</u>	<u>13,115,043</u>
Expenditures					
General government					
Legislative	167,167				167,167
Finance and administration	1,020,989	99,506			1,120,495
Government buildings	252,198				252,198
Judicial	232,380	255,682			488,062
Elections	64,422				64,422
Planning and zoning	121,155				121,155
Public safety	219,081	3,211,743			3,430,824
Public works	676,196	1,753,433			2,429,629
Health and welfare	18,854	304,078			322,932
Economic development	9,458				9,458
Culture and recreation		852,965			852,965
Urban redevelopment and housing		393,935			393,935
Capital outlay				1,197,333	1,197,333
Debt service			626,493		626,493
Total expenditures	<u>2,781,900</u>	<u>6,871,342</u>	<u>626,493</u>	<u>1,197,333</u>	<u>11,477,068</u>
Excess of Revenue Over (Under) Expenditures	<u>3,043,580</u>	<u>29,781</u>	<u>(489,430)</u>	<u>(945,956)</u>	<u>1,637,975</u>
Other Financing Sources (Uses)					
Operating transfers in	154	908,727	524,122	1,266,820	2,699,823
Operating transfers out	(2,009,191)	(594,332)		(96,300)	(2,699,823)
Capital leases				95,960	95,960
	<u>(2,009,037)</u>	<u>314,395</u>	<u>524,122</u>	<u>1,266,480</u>	<u>95,960</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	1,034,543	344,176	34,692	320,524	1,733,935
Fund Equity (Deficit)					
Beginning of year	3,073,215	2,570,709	1,534,738	4,018,583	11,197,245
Residual equity transfer	14,104		(14,104)		
Fund Equity End of Year	<u>4,121,862</u>	<u>2,914,885</u>	<u>1,555,326</u>	<u>4,339,107</u>	<u>12,931,180</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council!
Combined Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	General Fund			Special Revenue Funds			Totals (Memorandum Only)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)			Favorable (Unfavorable)
Revenue									
Taxes	\$4,043,415	\$4,043,415	--	\$3,767,858	\$3,752,721	(\$15,137)	\$7,811,273	\$7,796,136	(\$15,137)
Licenses and permits	386,495	386,495	--				386,495	386,495	--
Intergovernmental	508,899	508,899	--	2,682,926	2,706,995	24,069	3,191,825	3,215,894	24,069
Charges for services	690,577	690,577	--	45,237	45,237	--	735,814	735,814	--
Fines and forfeits	142,818	149,879	\$7,061	125,000	166,693	41,693	125,000	166,693	41,693
Interest	124,639	124,639	--	95,479	160,376	64,897	238,297	310,255	71,958
Miscellaneous			--	93,066	113,860	20,794	217,705	238,499	20,794
Total revenue	<u>5,896,843</u>	<u>5,903,904</u>	<u>7,061</u>	<u>6,809,566</u>	<u>6,945,882</u>	<u>136,316</u>	<u>12,706,409</u>	<u>12,849,786</u>	<u>143,377</u>
Expenditures									
General government	2,093,080	1,872,793	220,287	360,259	355,188	5,071	2,453,339	2,227,981	225,358
Public safety	234,441	219,081	15,360	3,218,010	3,210,936	7,074	3,452,451	3,430,017	22,434
Public works	716,624	679,314	37,310	1,749,650	1,746,293	3,357	2,466,274	2,425,607	40,667
Health and welfare	29,000	18,854	10,146	301,698	299,985	1,713	330,698	318,839	11,859
Culture and recreation			--	895,511	852,968	42,543	895,511	852,968	42,543
Urban redevelopment and housing			--	393,935	393,935	--	393,935	393,935	--
Economic development	10,199	9,458	741				10,199	9,458	741
Total expenditures	<u>3,083,344</u>	<u>2,799,500</u>	<u>283,844</u>	<u>6,919,063</u>	<u>6,859,305</u>	<u>59,758</u>	<u>10,002,407</u>	<u>9,658,805</u>	<u>343,602</u>
Excess of Revenue Over (Under) Expenditures	2,813,499	3,104,404	290,905	(109,497)	86,577	196,074	2,704,002	3,190,981	486,979
Other Financing Sources (Uses)									
Operating transfers in	154	154	--	908,727	908,727	--	908,881	908,881	--
Operating transfers out	(2,798,476)	(2,009,191)	789,285	(594,332)	(594,332)	--	(3,392,808)	(2,603,523)	789,285
	<u>(2,798,322)</u>	<u>(2,009,037)</u>	<u>789,285</u>	<u>314,395</u>	<u>314,395</u>	<u>--</u>	<u>(2,483,927)</u>	<u>(1,694,642)</u>	<u>789,285</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	15,177	1,095,367	1,080,190	204,898	400,972	196,074	220,075	1,496,339	1,276,264
Fund Equity									
Beginning of year	2,707,649	2,707,649	--	2,232,018	2,232,018	--	4,939,667	4,939,667	--
Residual equity transfer		14,104	14,104				--	14,104	14,104
Fund Equity End of Year	<u>2,722,826</u>	<u>3,817,120</u>	<u>1,094,294</u>	<u>2,436,916</u>	<u>2,632,990</u>	<u>196,074</u>	<u>5,159,742</u>	<u>6,450,110</u>	<u>1,290,368</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Combined Statement of Revenue, Expenditures,
and Changes in Fund Balance - Trust Fund
Year Ended December 31, 1999

	Fiduciary Fund Type Nonexpendable <u>Trust</u>
Operating Revenue	
Interest	\$6,461
Total revenue	<u>6,461</u>
 Nonoperating Revenue (Expenses)	
Miscellaneous	<u>10,352</u>
Total expenses	<u>10,352</u>
 Net income (loss)	 (3,891)
 Fund Balance, beginning	 <u>116,363</u>
Fund Balance, ending	<u><u>112,472</u></u>

The accompanying notes are an integral part of these statements.

**West Baton Rouge Parish Council
 Combined Statement of Cash Flows
 Trust Fund
 Year Ended December 31, 1999**

	Fiduciary Fund Type Nonexpendable <u>Trust</u>
Cash Flows From Operating Activities	
Net income (loss)	(\$3,891)
Adjustments to reconcile net income (loss) to net cash	
Increase (decrease) in accounts payable	6,369
Total cash provided (used) by operating activities	<u>2,478</u>
 Cash Flows from Investing Activities	
Principal reduction of loans	<u>3,000</u>
Total cash provided (used) by investing activities	<u>3,000</u>
 Net Decrease in Cash	 5,478
Cash beginning	<u>100,538</u>
Cash, ending	<u><u>106,016</u></u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Introduction

The West Baton Rouge Parish Council is the governing authority for West Baton Rouge Parish and is a political subdivision of the State of Louisiana. The Parish Council is governed by nine (9) council members representing the various districts within the parish. The council members serve four-year terms that expire on January 4, 2000.

Louisiana Revised Statute 33:1236 gives the Parish Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

West Baton Rouge Parish covers 215 square miles and has a population of 19,419. The West Baton Rouge Parish Council maintains 135 miles of roads and has 150 employees.

Note 1-Summary of Significant Accounting Policies

A. Reporting Entity

As the governing authority of the parish, for reporting purposes, the West Baton Rouge Parish Council is the financial reporting entity for West Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (Parish Council), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the West Baton Rouge Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Parish Council to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish Council.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

2. Organizations for which the Parish Council does not appoint a voting majority but are fiscally dependent on the Parish Council.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based on the previous criteria, the Parish Council has determined that the following component units are part of the reporting entity:

West Baton Rouge Parish Library
West Baton Rouge Parish Council on Aging
West Baton Rouge Parish Tourist Commission
West Baton Rouge Parish Waterworks District No. 1
West Baton Rouge Parish Waterworks District No. 2
West Baton Rouge Parish Waterworks District No. 4
West Baton Rouge Parish Public Utilities
West Baton Rouge Parish Museum

All component units have a fiscal year ending December 31, except for the Council on Aging which has a June 30 year end. The criteria used for all component units is that the Parish Council appoints majority of board.

The Parish Council has chosen to issue financial statements of the primary government (Parish Council) only; therefore, none of the previously listed component units are included in the accompanying financial statements.

GASB Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with generally accepted accounting principles as applied to governmental units. These financial statements which are not intended to and do not report on the reporting entity, are intended to reflect only the financial statements of the primary government (Parish Council).

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

Considered in the determination of component units of the reporting entity were the West Baton Rouge Parish School Board and the various municipalities in the parish. These governmental entities are not component units of the West Baton Rouge Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the West Baton Rouge Parish Council.

B. Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, 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 are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a nonexpendable trust fund or an expendable trust fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenue and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The nonexpendable trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenue) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental, expendable trust and agency funds. Under the modified accrual basis of accounting, revenue is recognized when susceptible to accrual (i.e., when it becomes both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all other governmental fund revenue. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenue susceptible to accrual is franchise taxes, licenses, interest revenue and charges for services. Sales taxes collected and held by the parish at year end on behalf of the government also are recognized as revenue. Fines, permits and parking meter revenue are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and nonexpendable trust funds. Under this method, revenue is recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

Deferred revenue also arises when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Other financing sources (uses) include transfers between funds that are not expected to be repaid. These are recorded in the year the cash is transferred or an interfund receivable is recorded.

D. Budget Policies and Budgetary Accounting

The Parish Council follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to November 1, the Parish Manager submits to the Parish Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted by an ordinance.
4. The Parish Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Parish Council.
5. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is achieved through general obligation bond indenture provisions.
6. The appropriated budget for the General and Special Revenue Funds is adopted on the cash basis. Budgetary comparisons presented in this report compare the adopted budget with actual data on the budgetary (cash) basis.
7. All budgetary appropriations lapse at the end of each fiscal year.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

D. Budget Policies and Budgetary Accounting (Continued)

8. Encumbrances are not recorded by the Parish Council; accordingly, no encumbrances are outstanding.
9. Budgeted amounts shown are as originally adopted or amended by the Parish Council. Each year the budgetary information for comparisons include the amended budget.

E. Cash and Cash Equivalents and Investments

Cash for the primary government includes the following accounts:

- | | |
|---------------------------------------|-----------------------------|
| 1. Consolidated cash | 8. Poydras |
| 2. Warrant fund | 9. Sales Tax |
| 3. Petty Cash | 10. Hotel-Motel |
| 4. Energy Assistance (Liheap) | 11. Occupational License |
| 5. Section 8 Housing - existing | 12. Off-Track Betting |
| 6. Section 8 Housing - voucher | 13. Correctional Facility |
| 7. Section 8 Housing - Weatherization | 14. Council on Aging Center |

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits. It is the Parish Council's policy to include as cash equivalents amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish Council 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 their principal offices in Louisiana.

Under state law, the Parish Council may invest in United States bonds, treasury notes, or certificates and mortgage backed securities. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

F. Fixed Assets (Continued)

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

No depreciation is computed on general fixed assets.

Certain improvements, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and other assets acquired from subdivision developers have not been capitalized.

Interest costs related to the construction of fixed assets would be capitalized. There is no capitalized interest to date.

G. Revenue Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenue treated as susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenue such as tobacco tax, beer tax, and parish transportation funds. Since property tax levied in 1999 is deferred, no allowance for doubtful accounts is recorded. Any adjustments will be made in 2000 when collected.

H. Long-Term Debt

Long-term liabilities that are financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

I. Reserves and Designations of Fund Equity

Some portions of fund balance are reserved to indicate that a portion of fund equity is legally restricted to a specific future use or is not available for appropriation or expenditure. Other portions of fund balance are designated by the Parish Council for a specific purpose; however, these designations are subject to change.

J. Total Column on Combined Statements - Overview

Total column on the Combined Statements - Overview 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 cash flows in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund items are not eliminated from the total column.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

K. Compensated Absences

Employees earn vacation in varying amounts according to years of service as follows.

<u>Years Service</u>	<u>Vacation</u>
0-4	10 days/year
5-14	15 days/year
15-19	20 days/year
over 20	25 days/year

Employees accrue one working day of sick leave for each month of service. There is no maximum on accumulated sick leave.

Employees may accumulate vacation and sick leave time without limitation, however, only vacation leave is payable upon resignation, discharge, death, retirement, or removal due to reduction in force. Payment for vacation leave is limited to 300 hours under all circumstances. If an employee works to retirement eligibility, the accumulated unused sick leave shall be combined with vacation leave to apply toward retirement years.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of GASB Codification Section C60, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement.

L. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet and are not eliminated for financial statement purposes.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 1-Summary of Significant Accounting Policies (Continued)

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Note 2-Cash and Cash Equivalents

At December 31, 1999, the Parish Council has cash and cash equivalents (book value) as follows:

Cash on hand	\$1,100
Demand deposits	121,685
Interest-bearing demand deposits	<u>8,670,381</u>
 Combined cash and equivalents	 <u>8,793,166</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, 1999, the Parish Council has \$9,030,555 in deposits (collected bank balances). These deposits are secured from risk by \$9,726,853 of federal deposit insurance and 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 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 3-Investments

At December 31, 1999 the Parish Council holds investments as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Money Market Funds yield 5.05%	\$420,251	\$420,251
Mortgage backed securities, yield 6.6% to 8.26%, with maturities from 10 to 26 years	3,845,316	3,729,036
Louisiana Asset Management Pool (LAMP)	400,000	400,000
Certificate of deposits, yield 5.85% less than one year	<u>495,079</u>	<u>495,079</u>
	<u>5,160,646</u>	<u>5,044,366</u>

Investments in money market funds are held in the name of the Parish Council, by Paine Webber, investment broker, and are insured. They are classified as Category 1, in applying credit risk of GASB codification Section I 50. 164.

The investments in mortgage backed securities are held in the name of the Parish Council, by Paine Webber and Morgan Stanley Dean Witter, investment brokers, and are insured and registered (GASB Category 1).

Investments in LAMP, a local government investment pool, are not categorized because they are not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The Parish Council receives monthly distributions in order to maintain the carrying amount and market value at the same level.

Investments in certificates of deposits are held with local banks and are secured with pledged securities held by the custodial banks in the name of the fiscal agent bank (GASB Category 3).

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 4-Property Taxes

All taxable property in Louisiana is required by law to be assessed annually at a percentage of its fair market value by the parish assessor, except for public utility property which is assessed by the Louisiana Tax Commission.

The 1974 Louisiana Constitution provided that, beginning in 1978, all land and residential property be assessed at 10% of fair market value; agricultural, horticultural, marsh lands, timber lands, and certain historic buildings be assessed at 10% of "use" value; and all other property be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. The assessor is required to reappraise all property every four years.

The Sheriff of West Baton Rouge Parish, as provided by state law, is the official tax collector of property taxes levied by the parish and parish special districts.

December tax collections remitted to the Parish Council by the sheriff in January are reported as "Due From Other Governments."

The 1999 property tax calendar was as follows:

Millage rates adopted	April 8, 1999
Board of Review	September 9, 1999
Tax bills mailed	November 5, 1999
Due date	December 31, 1999
Certified delinquent notice	March 15, 2000

Property taxes are recognized as revenue in the calendar year for which they are budgeted. State law requires the sheriff to collect property taxes in the calendar year in which the assessment is made. If taxes are not paid by the due date of December 31, they bear interest at one percent per month until paid. After notice is given to the delinquent taxpayers, the sheriff is required by the Constitution of the State of Louisiana to sell the least quantity of property necessary to settle the taxes and interest owed.

Taxes receivable include all property taxes delinquent on January 1, 2000.

**West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999**

Note 4-Property Taxes (Continued)

The following is a summary of parish-wide authorized and levied ad valorem taxes for the year:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Primary Government, Parish-wide			
General Fund	3.52	3.52	1999
Special Revenue Funds			
Health Unit	1.75	1.75	2006
Community Center	2.25	2.25	2000
Juvenile Detention Center	1.01	1.01	2000
Primary Government, District			
Drainage	7.20	7.20	2006

Note 5-Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1999</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance December 31, 1999</u>
Land	\$1,147,546	\$19,200		\$1,166,746
Buildings	16,334,995	573,467	\$55,698	16,964,160
Equipment	3,706,560	117,220	(296,166)	3,527,614
Equipment under capital lease	<u>70,000</u>	<u>209,564</u>	<u>(70,000)</u>	<u>209,564</u>
	<u>21,259,101</u>	<u>919,451</u>	<u>(310,468)</u>	<u>21,868,084</u>

Adjustments and deletions include assets either traded or scraped.

Note 6-Pension Plan

Substantially all employees of the West Baton Rouge Parish Council are members of the parochial Employees Retirement System of Louisiana (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Parish Council are members of Plan A.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 6-Pension Plan (Continued)

All permanent employees working at least 28 hours per 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 creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. 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 creditable 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 or amended 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 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the West Baton Rouge Parish Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. 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 West Baton Rouge Parish Council 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 West Baton Rouge Parish Council's contributions to the System under Plan A for the years ending December 31, 1999, 1998 and 1997, were \$179,752, \$176,304 and \$174,289, respectively, equal to the required contributions for the year.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 7-Parish Council Member's Compensation

Each Council member received the following compensation allowed by Louisiana State Law for the year ended December 31, 1999:

Dantin LeBlanc, Chairperson	\$11,556
Curtis Anderson	10,272
Riley Berthelot	10,272
Lawrence Breaux	10,272
Huey Brown	10,272
Harlan Cashiola	10,272
Larry Johnson	10,272
Fred McKenzie	10,272
Betty Nelson	<u>10,272</u>
	<u>93,732</u>

Note 8-Long-Term Debt

A. Changes in General Long-Term Debt Obligations

	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Capital Lease</u>	<u>Total</u>
Long-term obligations payable at December 31, 1998	\$4,875,000	\$141,810	\$19,061	\$5,035,871
Additions		90,850	95,960	186,810
Deductions	<u>(345,000)</u>	<u>(63,392)</u>	<u>(47,378)</u>	<u>(455,770)</u>
Long-term obligations payable at December 31, 1999	<u>4,530,000</u>	<u>169,268</u>	<u>67,643</u>	<u>4,766,911</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 8-Long-Term Debt (Continued)

B. Summary of Certificates of Indebtedness

Certificates of Indebtedness at December 31, 1999, are comprised of the following:

\$900,000 Certificate of Indebtedness (1992), due in annual installments of \$70,000 to \$115,000 through August 1, 2002, interest from 5.4% to 8% (average 5.91%). The Certificate is secured and payable from excess revenue.	\$330,000
\$4,000,000 Public Improvement Sales Tax Bonds, (Series 1994), due in annual installments of \$110,000 to \$330,000 through November 1, 2014, plus interest from 9% to 6.15% (average 6.05%). The bonds are secured and payable from a special one-half of one percent sales and use tax.	3,390,000
\$500,000 Certificate of Indebtedness, (Series 1996A), due in annual installments of \$35,000 to \$65,000 through April 1, 2006 plus interest from 4% to 5.125% (average 4.56%). The Certificate is secured and payable from excess revenue.	385,000
\$500,000 Certificate of Indebtedness, (Series 1997A), due in annual installments of \$35,000 to \$65,000 through September 1, 2008, plus interest from 4.3% to 8% (average 6.15%). The Certificate is secured and payable from excess revenue.	<u>425,000</u>
	<u>4,530,000</u>

C. Debt Service Requirements to Maturity

The annual requirements to amortize the Certificates of Indebtedness outstanding at December 31, 1999, are as follows:

Year Ended December 31,

2000	\$335,000
2001	360,000
2002	380,000
2003	280,000
2004	300,000
2005 to 2015	<u>2,875,000</u>
Total	<u>4,530,000</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 8-Long-Term Debt (Continued)

The following is a summary of Certificates of Indebtedness at December 31, 1999, and interest to maturity for 2000 and to maturity:

	<u>2000</u>	<u>To Maturity</u>
Principal requirements	\$335,000	\$4,530,000
Interest requirements	<u>257,076</u>	<u>2,026,016</u>
Total requirements	<u>592,076</u>	<u>6,556,016</u>

D. Bonds of Other Governmental Units

Bonds of the West Baton Rouge Parish School Board, West Baton Rouge Parish Library, West Baton Rouge Parish Tourist Commission, West Baton Rouge Parish Council on Aging, West Baton Rouge Parish Public Utility, and West Baton Rouge Parish Water Works Districts Number 1, 2 and 4, Town of Brusly, Town of Addis, City of Port Allen and Atchafalaya Levee Districts, are obligations of other governmental units located within the limits of the Parish of West Baton Rouge. These bonds are not included in this statement because they are not obligations of this primary government.

E. Port Authority Bonds

West Baton Rouge and other surrounding parishes are situated within the limits of the Greater Baton Rouge Port Commission. Outstanding obligations of the port are secured by a pledge of the full faith and credit of West Baton Rouge and other parishes in the district. However, the Supreme Court of the State of Louisiana has held that the pledge of the full faith and credit of the State comes before the pledges of the credit of the various parishes. Therefore, West Baton Rouge Parish does not have any potential liability with respect to the bonds of the port.

F. Industrial Development Revenue Bonds

The Parish and Special Districts have issued industrial development revenue bonds and industrial pollution control revenue bonds. These bonds are limited obligations of the Parish or District payable from revenue of the projects. The bonds are not a charge upon other income of the Parish or District nor are they a charge against the credit or taxing power of the District, or the Parish of West Baton Rouge.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 9-Receivables and Payables

Interfund receivables and payables at December 31, 1999, are as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$272,709	
Special Revenue Funds		
Correctional Facility	132,226	
Trust and Agency Funds		
Poydras Endowment Revenue		
Expendable Trust Fund	10,044	
Nonexpendable Trust Fund		\$10,044
Sales Tax Agency Fund	<u> </u>	<u>404,935</u>
	<u>414,979</u>	<u>414,979</u>

Due from other governments consists of amounts due from the State of Louisiana, and local parish agencies for routine funds due the West Baton Rouge Parish Council primary government.

Due to other governments consist of routine sales tax collections due the West Baton Rouge Parish School Board and other local government agencies.

Note 10-Interfund Transfers

Operating Transfers in and out are listed by fund for the year 1999:

	<u>In</u>	<u>Out</u>
General Fund	<u>\$154</u>	<u>\$2,009,191</u>
Special Revenue Funds		
Correctional Facility		366,000
Parish Roads	278,294	
Recreation	627,576	
Drainage Maintenance		23,294
Community Center		204,977
Criminal Court		
Federal grants	2,857	
Miscellaneous		<u>61</u>
	<u>908,727</u>	<u>594,332</u>

(Continued)

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 10-Interfund Transfers (Continued)

	<u>In</u>	<u>Out</u>
Debt Service Funds		
1997 Roads/Courthouse Bonds	\$61,894	
1994 Correctional Facility Bonds	366,000	
1992 Road Bonds	96,228	
	524,122	
Capital Project Funds		
Parish Road Trust	159,860	\$96,228
Reserve for Equipment Purchase	205,656	
Community Center Capital Improvements	154,976	
Video Poker Capital Improvement Reserve Trust	345,922	72
Special Recreation Projects	220,582	
Land and Building Acquisition	179,824	
	1,266,820	96,300
	2,699,823	2,699,823

Note 11-Contingent Liabilities

The Parish Council is a defendant in eleven pending lawsuits. It is the opinion of the District Attorney that the government has a limited degree of exposure for one lawsuit using the criteria established under FASB Statement 5. The government's policy is to pay judgements against the Parish Council on a current basis from available financial resources.

Note 12-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budgets (as described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1999, is presented as follows.

**West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999**

Note 12-Budgetary - GAAP Reporting Reconciliation (Continued)

	<u>General Funds</u>	<u>Special Revenue Funds</u>
Excess of revenue and other financing sources over expenditures and other uses (budgetary basis)	\$1,095,367	\$400,973
Adjustments - to adjust for accruals	<u>(60,824)</u>	<u>(56,797)</u>
 Excess of revenue and other financing sources over expenditures and other uses (GAAP basis)	 <u>1,034,543</u>	 <u>344,176</u>

Note 13-Deferred Revenue

Deferred revenue consists of property tax received, which will not be recognized as revenue until 2000, and deferred grant revenue recorded in the Federal Grant Special Revenue Fund as follows:

Deferred property tax revenue	\$2,314,204
Deferred grant revenue	<u>179,494</u>
	<u>2,493,698</u>

Note 14-Post Retirement Benefits

During 1999, the Parish Council provided life and health insurance benefits to 22 qualifying retired employees at a cost of \$33,798. All retired employees receiving full retirement benefits qualify. The Parish Council adopted a resolution on April 8, 1993 approving surviving spouses coverage under the plan. These benefits are financed and recorded on a "pay as you go" basis.

Note 15-Lease Commitments

The Parish Council has entered into capital lease agreements to acquire and use certain machinery. The original lease terms are 24 months. The implicit interest rates for these leases range from 5.9% to 6%. The lease payments are expected to remain the same throughout the terms of the leases. The title to the equipment will transfer to the Parish Council at the end of the leases.

The assets acquired under the leases are recorded in the General Fixed Assets Account Group and the lease obligation is recorded in the General Long-Term Debt Account Group.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1999

Note 15-Lease Commitments (Continued)

The following is a schedule by years of the future minimum lease payments under capital leases, together with the present value of the net minimum lease payments as of December 31, 1999.

2000	\$50,642
2001	<u>17,000</u>
	<u>67,642</u>
Total minimum lease payments	70,461
Less amounts representing interest	<u>2,819</u>
Present value of minimum lease payments	<u>67,642</u>

The machinery under capital leases totaled \$209,564 at December 31, 1999. There are no material operating leases.

General Fund

To account for resources traditionally associated with governments, which are not required to be accounted for in another fund.

**West Baton Rouge Parish Council
General Fund
Balance Sheet
December 31, 1999**

A s s e t s

Assets

Cash and cash equivalents	\$1,602,257
Investments	2,214,000
Taxes receivable	493,588
Due from other funds	272,709
Due from other governments	86,613
Prepaid expenses	33,389
Total assets	4,702,556

L i a b i l i t i e s a n d F u n d E q u i t y

Liabilities

Accounts payable	\$57,480
Deferred revenue	523,214
Total liabilities	580,694

Fund equity

Fund balances	
Reserved noncurrent assets	33,389
Unreserved	
Undesignated	4,088,473
Total fund balance	4,121,862
Total liabilities and fund equity	4,702,556

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1999

Revenue

Taxes

Ad valorem	\$518,151	
Sales and use	3,458,779	
Other	26,901	\$4,003,831

Licenses and permits

Occupational Licenses	352,012	
Building Structures	39,038	

Intergovernmental

471,979	863,029
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Charges for services

Garbage collection	638,966	
Court costs and other fees	12,480	
Other fees	42,115	693,561

Interest

140,420

Miscellaneous

Rent	104,373	
Other	20,266	124,639

Total revenue	5,825,480
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Expenditures - Current

General Government

Legislative	167,167
General Financial Administration	1,020,989
General governmental buildings	252,198

Judicial

District Court	72,456	
District Attorney	18,316	
Clerk of Court	8,095	
Coroner	101,058	
City Court	32,455	232,380

Elections

Registrar of Voters	60,220	
Elections	4,202	64,422

Planning and zoning	121,155
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Continued

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1999

Expenditures (Continued)

Public Safety		
Sheriff	\$3,652	
Civil Defense	52,110	
Consulting	123,966	
Ambulance service	3,600	
Animal impound	35,753	\$219,081
Public Works		
Lighting	77,583	
Materials	59,795	
Sanitation	538,818	676,196
Health and Welfare		18,854
Economic Development		9,458
Total expenditures		<u>2,781,900</u>
Excess of revenue over expenditures		3,043,580

Other Financing Sources (Uses)

Operating transfers in		154
Operating transfers out		<u>(2,009,191)</u>
Total other financing sources		<u>(2,009,037)</u>
Excess of revenue and other financing sources over expenditures and other uses		1,034,543
Fund Balance, beginning of year		3,073,215
Reidual equity transfer		<u>14,104</u>
Fund Balance, ending of year		<u><u>4,121,862</u></u>

Concluded

**West Baton Rouge Parish Council
General Fund**

**Statement of Revenue, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Bases)
Year Ended December 31, 1999**

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$514,253	\$514,253	--
Sales and use	3,502,260	3,502,260	--
Other	26,902	26,902	--
Licenses and permits			
Occupational Licenses	347,457	347,457	--
Building Structures	39,038	39,038	--
Intergovernmental	508,899	508,899	--
Charges for services			
Garbage collection	635,982	635,982	--
Court costs and other fees	12,480	12,480	--
Other fees	42,115	42,115	--
Interest	142,818	149,879	\$7,061
Miscellaneous			
Rent	104,373	104,373	--
Other	20,266	20,266	--
Total revenue	5,896,843	5,903,904	7,061
 Expenditures - Current			
General Government			
Legislative	179,000	167,167	11,833
General Financial Administration	1,085,700	1,028,698	57,002
Judicial			
District Court	82,500	72,456	10,044
District Attorney	19,850	18,316	1,534
Clerk of Court	16,500	8,095	8,405
Coroner	118,000	101,058	16,942
City Court	35,800	32,455	3,345
Elections			
Registrar of Voters	65,100	60,220	4,880
Elections	15,000	4,202	10,798
Other			
Planning and zoning	118,530	118,530	--
General governmental buildings	357,100	261,596	95,504

**West Baton Rouge Parish Council
General Fund**

**Statement of Revenue, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Bases)
Year Ended December 31, 1999**

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Expenditures (Continued)			
Public Safety			
Sheriff	\$10,000	\$3,652	\$6,348
Civil Defense	56,500	52,110	4,390
Consulting	123,966	123,966	--
Ambulance service	3,600	3,600	--
Animal impound	40,375	35,753	4,622
Public Works			
Lighting	120,000	82,690	37,310
Materials	59,795	59,795	--
Sanitation	536,829	536,829	--
Health and Welfare			
Miscellaneous	29,000	18,854	10,146
Economic Development	10,199	9,458	741
Total expenditures	<u>3,083,344</u>	<u>2,799,500</u>	<u>283,844</u>
Excess of revenue over expenditures	2,813,499	3,104,404	290,905
Other Financing Sources (Uses)			
Operating transfers in	154	154	--
Operating transfers out	<u>(2,798,476)</u>	<u>(2,009,191)</u>	<u>789,285</u>
Total other financing sources (uses)	<u>(2,798,322)</u>	<u>(2,009,037)</u>	<u>789,285</u>
Excess of revenue and other financing sources over expenditures and other uses	15,177	1,095,367	1,080,190
Fund Balance, beginning	2,707,649	2,707,649	--
Residual equity transfer		14,104	14,104
Fund Balance, ending	<u><u>2,722,826</u></u>	<u><u>3,817,120</u></u>	<u><u>1,094,294</u></u>

Concluded

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Correctional Facility

To account for operations of the parish correctional facility.

Parish Roads

To account for the construction of new roads and bridges and the maintenance of existing roads and roadside areas. Financing is provided by the State of Louisiana Parish Transportation Fund, the Parish Royalty Fund, and amounts transferred from the general fund.

Drainage Maintenance

To account for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes, severance taxes and state revenue sharing funds.

Health Unit

To account for the operation of the Parish Health Unit. Financing is provided by ad valorem taxes.

Recreation

To account for the operation and maintenance of parish-wide recreational facilities other than the Community Center. Financing is provided by appropriations from the General Fund and other miscellaneous revenue.

Community Center

To account for property taxes used to fund operations for the Community Center.

Community Alert Network

To account for a program which alerts the community in case of an emergency.

911

To provide the citizens of West Baton Rouge with a one number service for all emergencies. Funds are provided by a monthly charge of \$.68 per month on all telephone bills.

(Continued)

Special Revenue Funds

Criminal Court

This fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees, in criminal cases, be transferred to the parish treasurer and deposited into a special "Criminal Court Fund" account, to be used for expenses of the Criminal Court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges.

The statutes also require that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the Parish's General Fund.

Juvenile Detention

To account for the receipts and subsequent expenditure of funds received from the oil field settlement of Port Hudson field for special projects. Funds are currently dedicated for the cost of juvenile detention in the parish.

Federal Grants

To account for the receipt and subsequent expenditure of funds received from the Department of Housing and Urban Development to aid low income families in obtaining decent, safe and sanitary housing and also, Department of Social Services for low income energy assistance.

Miscellaneous

To account for miscellaneous funds which are in the process of being dissolved because their purpose is no longer necessary.

West Baton Rouge Parish Council
Special Revenue Funds
Combining Balance Sheet
December 31, 1999

	Correctional Facility	Parish Roads	Drainage Maintenance	Health Unit	Recreation	Community Center	Community Alert Network	911	Criminal Court	Juvenile Detention	Federal Grants	Miscellaneous	Totals
Assets													
Cash and cash equivalents	\$323,565		\$738,679	\$316,992		\$315,725	\$47,625	\$136,070	\$199,260	\$454,121	\$152,751	\$7,693	\$2,692,481
Investments			100,000										100,000
Taxes receivable			1,009,611	245,397		315,509		10,182		141,626			1,722,325
Due from other funds	132,226												132,226
Prepaid expenses	89,802												89,802
Due from other Governments	205,255	\$10,598									\$2,820		218,673
Total assets	<u>750,848</u>	<u>10,598</u>	<u>1,848,290</u>	<u>562,389</u>	<u>--</u>	<u>631,234</u>	<u>47,625</u>	<u>146,252</u>	<u>199,260</u>	<u>595,747</u>	<u>155,571</u>	<u>7,693</u>	<u>4,955,507</u>
Liabilities and Fund Equity													
Liabilities													
Accounts payable	\$35,649	\$13,243		\$4,093						\$17,153			70,138
Deferred revenue			\$1,070,210	260,128		334,448				150,127	155,571		1,970,484
Total liabilities	<u>35,649</u>	<u>13,243</u>	<u>1,070,210</u>	<u>264,221</u>	<u>--</u>	<u>334,448</u>				<u>167,280</u>	<u>155,571</u>		<u>2,040,622</u>
Fund Equity													
Reserved for prepaid expenses	89,802												89,802
Unreserved													
Undesignated	625,397	(2,645)	778,080	298,168	--	296,786	47,625	146,252	199,260	428,467		7,693	2,825,083
Total fund balance	<u>715,199</u>	<u>(2,645)</u>	<u>778,080</u>	<u>298,168</u>		<u>296,786</u>	<u>47,625</u>	<u>146,252</u>	<u>199,260</u>	<u>428,467</u>		<u>7,693</u>	<u>2,914,885</u>
Total liabilities and fund equity	<u>750,848</u>	<u>10,598</u>	<u>1,848,290</u>	<u>562,389</u>	<u>--</u>	<u>631,234</u>	<u>47,625</u>	<u>146,252</u>	<u>199,260</u>	<u>595,747</u>	<u>155,571</u>	<u>7,693</u>	<u>4,955,507</u>

West Baton Rouge Parish Council
Special Revenue Funds
Combining Statement of Revenue, Expenditures and Changes in Fund Equity
Year Ended December 31, 1999

Revenue	Correctional Facility	Parish Roads	Drainage Maintenance	Health Unit	Recreation	Community				Criminal Court	Juvenile Detention	Federal Grants	Miscellaneous	Total
						Community Center	Alert Network	911	Community Alert Network					
Taxes	\$1,676,747	\$149,582	1,059,854	\$257,610		\$331,211		\$121,914		\$148,674				\$3,745,592
Intergovernmental	1,789,322	301,166	24,943	17,123		22,013	\$13,525				\$514,091			2,682,183
Charges for services					\$45,237	11,453								56,690
Fines and forfeits									\$142,422					142,422
Interest	14,666	1,089	58,039	18,707	113	24,603	2,253	5,343	12,045	23,518				160,376
Miscellaneous	92,566	219	267		500							\$20,308		113,860
Total revenue	3,573,301	452,056	1,143,103	293,440	45,850	389,280	15,778	127,257	154,467	172,192	514,091	20,308		6,901,123
Expenditures														
General government														
Finance and administration	54,793	5,029	4,648	2,040	16,655	5,375		410	3,241		7,186	129		99,506
Judicial									255,682					255,682
Public safety	2,998,144						4,712	68,511		95,582	24,079	20,715		3,211,743
Public works		806,464	946,969								91,748			1,753,433
Health and welfare				212,330										304,078
Culture and recreation					661,462	191,503								852,965
Urban redevelopment and housing											393,935			393,935
Total expenditures	3,052,937	811,493	951,617	214,370	678,117	196,878	4,712	68,921	258,923	95,582	516,948	20,844		6,871,342
Excess of Revenue Over (Under) Revenue	520,364	(359,437)	191,486	79,070	(632,267)	192,402	11,066	58,336	(104,456)	76,610	(2,857)	(536)		29,781
Other Financing Sources (Uses)														
Operating transfers in		278,294			627,576						2,857			908,727
Operating transfers out	(366,000)		(23,294)			(204,977)						(61)		(594,332)
Total other financing	(366,000)	278,294	(23,294)		627,576	(204,977)					2,857	(61)		314,395
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	154,364	(81,143)	168,192	79,070	(4,691)	(12,575)	11,066	58,336	(104,456)	76,610	(597)			344,176
Fund Equity														
Beginning of year	560,835	78,498	609,888	219,098	4,691	309,361	36,559	87,916	303,716	351,857	8,290			2,570,709
Fund Equity End of Year	715,199	(2,645)	778,080	298,168	--	296,786	47,625	146,252	199,260	428,467	7,693			2,914,885

West Baton Rouge Parish Council
Special Revenue - Correctional Facility
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Sales tax	\$1,697,358	\$1,697,358	--
Intergovernmental	1,741,835	1,741,835	--
Interest	14,666	14,666	--
Miscellaneous	92,566	92,566	--
Total revenue	<u>3,546,425</u>	<u>3,546,425</u>	<u>--</u>
Expenditures			
General government			
Finance and administration	54,793	54,793	--
Public safety	<u>3,015,198</u>	<u>3,015,198</u>	<u>--</u>
Total expenditures	<u>3,069,991</u>	<u>3,069,991</u>	<u>--</u>
Excess of Revenue Over Expenditures	<u>476,434</u>	<u>476,434</u>	<u>--</u>
Other Financing Sources (Uses)			
Operating transfers out	<u>366,000</u>	<u>366,000</u>	<u>--</u>
Excess of Revenue and Other Sources Over Expenditures and Other Uses	<u>842,434</u>	<u>842,434</u>	<u>--</u>
Fund Equity			
Beginning of year	<u>213,134</u>	<u>213,134</u>	<u>--</u>
Fund Equity End of Year	<u><u>1,055,568</u></u>	<u><u>1,055,568</u></u>	<u><u>--</u></u>

West Baton Rouge Parish Council
Special Revenue - Parish Roads
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance avorable (Unfavorable)
Revenue			
Sales tax	\$128,000	\$149,935	\$21,935
Intergovernmental	355,000	373,465	18,465
Interest		1,089	1,089
Miscellaneous		219	219
Total revenue	<u>483,000</u>	<u>524,708</u>	<u>41,708</u>
 Expenditures			
<i>General government</i>			
Finance and administration	6,225	5,029	1,196
Public works	<u>781,700</u>	<u>799,324</u>	<u>(17,624)</u>
Total expenditures	<u>787,925</u>	<u>804,353</u>	<u>(16,428)</u>
 Excess of Revenue Over (Under) Expenditures	<u>(304,925)</u>	<u>(279,645)</u>	<u>25,280</u>
 Other Financing Sources			
Operating transfers in	<u>305,000</u>	<u>278,294</u>	<u>(26,706)</u>
	<u>305,000</u>	<u>278,294</u>	<u>(26,706)</u>
 Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	75	(1,351)	(1,426)
 Fund Equity			
Beginning of year	<u>1,351</u>	<u>1,351</u>	
 Fund Equity End of Year	<u>1,426</u>		<u>(1,426)</u>

**West Baton Rouge Parish Council
Special Revenue - Drainage Maintenance
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Property tax	\$1,080,000	\$1,051,881	(\$28,119)
Intergovernmental	25,000	24,943	(57)
Interest	55,000	58,039	3,039
Miscellaneous		267	267
Total revenue	<u>1,160,000</u>	<u>1,135,130</u>	<u>(24,870)</u>
Expenditures			
General government	4,500	4,648	(148)
Public works	967,950	946,969	20,981
Total expenditures	<u>972,450</u>	<u>951,617</u>	<u>20,833</u>
Excess of Revenue Over Expenditures	187,550	183,513	(4,037)
Other Financing Sources			
Operating transfers out	(50,000)	(23,294)	26,706
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	<u>678,460</u>	<u>678,460</u>	
Fund Equity End of Year	<u>816,010</u>	<u>838,679</u>	<u>22,669</u>

**West Baton Rouge Parish Council
Special Revenue - Health Unit
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Property tax	\$260,000	\$255,672	(\$4,328)
Intergovernmental	15,000	17,123	2,123
Interest	10,000	18,707	8,707
Total revenue	<u>285,000</u>	<u>291,502</u>	<u>6,502</u>
Expenditures			
General government	2,000	2,040	(40)
Health and welfare	209,950	208,237	1,713
Total expenditures	<u>211,950</u>	<u>210,277</u>	<u>1,673</u>
Excess of Revenue Over Expenditures	73,050	81,225	8,175
Fund Equity			
Beginning of year	<u>235,767</u>	<u>235,767</u>	
Fund Equity End of Year	<u><u>308,817</u></u>	<u><u>316,992</u></u>	<u><u>8,175</u></u>

West Baton Rouge Parish Council
Special Revenue - Recreation
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Charges for services	\$45,237	\$45,237	--
Interest	113	113	--
Miscellaneous	500	500	--
Total revenue	<u>45,850</u>	<u>45,850</u>	
Expenditures			
General government	16,655	16,655	--
Culture and recreation	661,462	661,462	--
Total expenditures	<u>678,117</u>	<u>678,117</u>	
Excess of Revenue Over (Under) Expenditures	(632,267)	(632,267)	--
Other Financing Sources (Uses)			
Operating transfers in	627,576	627,576	--
Operating transfers out			
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	(4,691)	(4,691)	--
Fund Equity			
Beginning of year	<u>4,691</u>	<u>4,691</u>	--
Fund Equity (Deficit) End of Year	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>--</u></u>

**West Baton Rouge Parish Council
Special Revenue -Community Center
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	<u>Variance avorable (Unfavorable)</u>
Revenue			
Property tax	\$337,500	\$328,720	(\$8,780)
Intergovernmental	19,000	22,013	3,013
Charges for services	13,500	11,453	(2,047)
Interest	3,000	24,603	21,603
Total revenue	<u>373,000</u>	<u>386,789</u>	<u>13,789</u>
 Expenditures			
General government			
Finance and administration	8,500	5,375	3,125
Culture and recreation	234,049	191,506	42,543
Total expenditures	<u>242,549</u>	<u>196,881</u>	<u>45,668</u>
 Excess of Revenue Over Expenditures	130,451	189,908	59,457
 Other Financing Sources (Uses)			
Operating transfers out	<u>380,000</u>	<u>(204,976)</u>	<u>584,976</u>
 Excess of Revenue and Other Sources Over Expenditures and Other Uses	510,451	(15,068)	644,433
 Fund Equity			
Beginning of year	<u>330,792</u>	<u>330,792</u>	<u>-----</u>
 Fund Equity End of Year	<u>841,243</u>	<u>315,724</u>	<u>644,433</u>

West Baton Rouge Parish Council
Special Revenue - Community Alert Network
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Favorable</u> <u>(Unfavorable)</u>
Revenue			
Intergovernmental	\$13,000	\$13,525	\$525
Interest	500	2,253	1,753
Total revenue	<u>13,500</u>	<u>15,778</u>	<u>2,278</u>
Expenditures			
General government			
Public safety	<u>5,500</u>	<u>4,712</u>	<u>788</u>
Total expenditures	<u>5,500</u>	<u>4,712</u>	<u>788</u>
 Excess of Revenue Over Expenditures	 8,000	 11,066	 3,066
 Fund Equity			
Beginning of year	<u>36,559</u>	<u>36,559</u>	<u>-----</u>
 Fund Equity End of Year	 <u>44,559</u>	 <u>47,625</u>	 <u>3,066</u>

West Baton Rouge Parish Council
Special Revenue - 911
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Taxes - 911 charge	\$115,000	\$121,600	\$6,600
Interest	2,200	5,343	3,143
Total revenue	<u>117,200</u>	<u>126,943</u>	<u>9,743</u>
Expenditures			
General government			
Finance and administration	500	410	90
Public safety	96,300	68,511	27,789
Total expenditures	<u>96,800</u>	<u>68,921</u>	<u>27,879</u>
 Excess of Revenue Over Expenditures	 20,400	 58,022	 37,622
 Fund Equity			
Beginning of year	<u>78,047</u>	<u>78,047</u>	<u> </u>
 Fund Equity End of Year	 <u>98,447</u>	 <u>136,069</u>	 <u>37,622</u>

**West Baton Rouge Parish Council
Special Revenue - Criminal Court
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999**

	Budget	Actual	Variance Favorable (Unfavorable)
Revenue			
Fines and forfeits	\$125,000	\$166,693	\$41,693
Interest		12,045	12,045
Total revenue	125,000	178,738	53,738
Expenditures			
General government			
Finance and administration	4150	3241	909
Judicial	255,750	255,682	68
Total expenditures	259,900	258,923	977
Excess of Revenue Over (Under) Expenditures	(134,900)	(80,185)	54,715
Fund Equity			
Beginning of year	279,445	279,445	
Fund Equity (Deficit) End of Year	144,545	199,260	54,715

West Baton Rouge Parish Council
Special Revenue -Juvenile Detention
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Property tax	\$150,000	\$147,555	(\$2,445)
Interest	10,000	23,518	13,518
Total revenue	160,000	171,073	11,073
Expenditures			
Public safety	82,433	82,433	
Total expenditures	82,433	82,433	
Excess of Revenue Over Expenditures	77,567	88,640	11,073
Fund Equity Beginning of year	365,482	365,482	
Fund Equity End of Year	443,049	454,122	11,073

**West Baton Rouge Parish Council
Special Revenue -Federal Grants
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1999**

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Intergovernmental	\$514,091	\$514,091	--
Miscellaneous			--
Total revenue	<u>514,091</u>	<u>514,091</u>	
Expenditures			
General government	7,186	7,186	--
Public safety	24,079	24,079	--
Health and welfare	91,748	91,748	--
Urban redevelopment and housing	393,935	393,935	--
Total expenditures	<u>516,948</u>	<u>516,948</u>	
Excess of Revenue Over (Under) Expenditures	(2,857)	(2,857)	
Other Financing Sources (Uses)			
Operating transfers in	<u>2,857</u>	<u>2,857</u>	--
Excess of Revenue and Other Sources Over Expenditures and Other Uses			
Fund Equity (Deficit) Beginning of year	<u>--</u>	<u>--</u>	--
Fund Equity End of Year	<u>--</u>	<u>--</u>	--

**West Baton Rouge Parish Council
Special Revenue - Miscellaneous
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1998**

	<u>Budget</u>	<u>Actual</u>	<u>ariance avorable favorable)</u>
Revenue			
Miscellaneous	- -	\$20,308	\$20,308
Total revenue	<u>- -</u>	<u>20,308</u>	<u>20,308</u>
 Expenditures			
General government			
Finance and administration	- -	129	(129)
Public safety	- -	20,715	(20,715)
Total expenditures	<u>- -</u>	<u>20,844</u>	<u>(20,844)</u>
 Excess of Revenue Over Expenditures	 <u>- -</u>	 <u>(536)</u>	 <u>(536)</u>
 Other Financing Sources (Uses)			
Operating transfers out	- -	(61)	(61)
	<u>- -</u>	<u>(61)</u>	<u>(61)</u>
 Excess of Revenue and Other Sources Over Expenditures and Other Uses	 <u>- -</u>	 <u>(597)</u>	 <u>(597)</u>
 Fund Equity			
Beginning of year	<u>8,290</u>	<u>8,290</u>	<u>-</u>
 Fund Equity End of Year	 <u>8,290</u>	 <u>7,693</u>	 <u>(597)</u>

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

1997 Roads/Courthouse Renovations Bond

To account for transfers from the general fund for the debt service of the 1997, \$500,000 Roads/Courthouse Renovations Certificate of Indebtedness

1996 Council on Aging Bonds

To account for intergovernmental revenue from the Council on Aging component unit for the debt service of the 1996, \$500,000 Council on Aging Certificate of Indebtedness.

1994 Correctional Facility Bonds

To record monies for payment of 1994, \$4,000,000 Certificate of Indebtedness for construction of the correctional facility. Financing is to be provided by sales and use tax.

1992 Road Bond

To record monies for payment of 1992, \$900,000 Certificate of Indebtedness, used to fund road construction. Final maturity is scheduled for August, 2002. Funding is from transfers from the Parish Road Trust.

1989 Building Addition

To record monies for payment of the 1989, \$250,000 Certificates of Indebtedness for building renovation additions which are certificates due in annual installments plus interest, until maturity in 1999. Financing is to be provided by excess revenue transferred from other funds..

**West Baton Rouge Parish Council
Debt Service Funds
Combining Balance Sheet
December 31, 1999**

	1997 Roads and Court- house Bonds	1996 Council on Aging Bonds	1994 Correctional Facility Bonds	1992 Road Bond	1989 Building Addition	Totals
Assets						
Cash	\$3,694	\$102,954	\$831,258	\$122,341		\$1,060,247
Investments at costs			495,079			495,079
Total assets	<u>3,694</u>	<u>102,954</u>	<u>1,326,337</u>	<u>122,341</u>	- -	<u>1,555,326</u>
Fund Balances						
Reserved for debt service	<u>3,694</u>	<u>102,954</u>	<u>1,326,337</u>	<u>122,341</u>		<u>1,555,326</u>
Total fund balances	<u>3,694</u>	<u>102,954</u>	<u>1,326,337</u>	<u>122,341</u>	- -	<u>1,555,326</u>

West Baton Rouge Parish Council
Debt Service Funds
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1999

	1997 Roads and Court- house Bonds	1996 Council on Aging Bonds	1994 Correctional Facility Bonds	1992 Road Bond	1989 Building Addition	Totals
Revenue						
Intergovernmental		\$61,385				\$61,385
Interest	\$1,634	4,054	\$65,177	\$4,222	\$591	75,678
Other Financing Sources						
Operating transfers in	61,894		366,000	96,228		524,122
Total revenue and other financing sources	63,528	65,439	431,177	100,450	591	661,185
 Expenditures						
Debt service						
Bond principal	40,000	50,050	135,000	95,000	35,000	355,050
Interest	23,213	9,200	213,260	22,076	1,444	269,193
Paying agent fees and other			1,000	750	500	2,250
Total expenditures	63,213	59,250	349,260	117,826	36,944	626,493
Excess (deficit) of revenue and other financing sources over expen	315	6,189	81,917	(17,376)	(36,353)	34,692
Fund Balances, beginning	3,379	96,765	1,244,420	139,717	50,457	1,534,738
Residual equity transfer					(14,104)	(14,104)
Fund Balances, ending	<u>3,694</u>	<u>102,954</u>	<u>1,326,337</u>	<u>122,341</u>	<u>- -</u>	<u>1,555,326</u>

Capital Project Funds

Parish Road Trust Fund

To account for parish road repairs and construction. Funding is primarily general fund transfers and interest earnings.

Equipment Purchase Fund

To account for equipment purchases. Funding is primarily general fund transfers and interest earnings.

Community Center Capital Improvement

To account for capital improvements for the Community Center. Funding is primarily general fund transfers and interest earnings.

Video Poker Capital Improvements Reserve Trust

To account for 75% of taxes received from video poker taxes. The amounts are dedicated for capital improvements. The remainder is recorded in the general fund.

Special Recreation Projects

To account for special projects for recreation. Financing is provided by charges and contributions.

Land and Building Acquisitions

To account for major purchases of land and buildings, and related sewer projects.

**West Baton Rouge Parish Council
Capital Project Funds
Combining Balance Sheet
December 31, 1999**

Assets	Parish Road Trust Fund	Equipment Purchase Fund	Community Center Capital Improvement	Video Poker Capital Improvement Reserve Trust	Special Recreation Projects	Land and Building Acquisition	Totals
Cash	\$1,215,868			\$771,672			\$1,987,540
Investments	2,351,567						2,351,567
Total assets	<u>3,567,435</u>	<u>--</u>	<u>--</u>	<u>771,672</u>	<u>--</u>	<u>--</u>	<u>4,339,107</u>
Fund balance							
Unreserved - undesignated	<u>\$3,567,435</u>	<u>--</u>	<u>--</u>	<u>\$771,672</u>	<u>--</u>	<u>--</u>	<u>\$4,339,107</u>

West Baton Rouge Parish Council
Capital Project Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Year Ended December 31, 1999

Revenue	Parish Road Trust Fund	Equipment Purchase Fund	Community Center Capital Impr- ovement	Video Poker Capital Improvement Reserve Trust	Special Recreation Projects	Land and Building Acquisition	Totals
Interest	\$198,985	\$787	\$2,282	\$27,221	\$1,241	\$2,269	\$232,785
Intergovernmental						13,592	13,592
Micellaneous					5,000		5,000
Total revenue	198,985	787	2,282	27,221	6,241	15,861	251,377
Other Financing Sources							
Operating transfers in	159,860	205,656	154,976	345,922	220,582	179,824	1,266,820
Capital lease		95,960					95,960
Total other financing source	159,860	301,616	154,976	345,922	220,582	179,824	1,362,780
Total revenue and other financing sources	358,845	302,403	157,258	373,143	226,823	195,685	1,614,157
Expenditures							
Capital outlay							
Road overlay and construction	160,178						160,178
Equipment purchases		226,526					226,526
Community parks and center			240,611		278,373		518,984
Land aquisitions and improvements						195,685	195,685
Capital lease		95,960					95,960
Total expenditures	160,178	322,486	240,611		278,373	195,685	1,197,333
Other Financing Uses							
Operating transfers out	96,228			72			96,300
Total expenditures and other financing uses	256,406	322,486	240,611	72	278,373	195,685	1,293,633
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	102,439	(20,083)	(83,353)	373,071	(51,550)		320,524
Fund balance, beginning	3,464,996	20,083	83,353	398,601	51,550		4,018,583
Fund balance, ending	3,567,435	--	--	771,672	--	--	4,339,107

Trust and Agency Funds

Trust and Agency Funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and others.

Nonexpendable Trust Fund

Poydras Endowment Principal Fund - To account for monies provided by Mr. Julien Poydras to finance dowries for the brides of West Baton Rouge Parish. The principal amount of the gift is to be maintained intact and loaned. Interest earnings on the loans and other interest are used for the dowries.

Expendable Trust Fund

Poydras Endowment Revenue Fund - To account for the receipt of interest earnings from the Poydras Endowment Principal Fund and payment of the dowries.

Tax Agency Fund

Tax Collection - To account for the collection of sales and use taxes, hotel-motel taxes and occupational licenses for the Parish's General Fund, West Baton Rouge Parish School Board, various municipalities, and the West Baton Rouge Parish Tourist Commission.

**West Baton Rouge Parish Council
Trust and Agency Funds
Combining Balance Sheet
December 31, 1999**

	Non - Expendable Trust Poydras Endowment	Expendable Trust Poydras Endowment	Tax Agency Fund	Totals
A s s e t s				
Assets				
Cash	\$106,016		\$1,344,625	\$1,450,641
Receivables (net where applicable of allowances for uncollectibles)				
Loans	16,500			16,500
Due from other funds		\$10,044		10,044
Total assets	<u>122,516</u>	<u>10,044</u>	<u>1,344,625</u>	<u>1,477,185</u>
 Liabilities and Fund Balances				
Liabilities				
Accounts payable		\$10,044		\$10,044
Due to other funds	\$10,044		\$404,935	414,979
Deposits and escrow accounts			19,382	19,382
Due to other governments			920,308	920,308
Total liabilities	<u>10,044</u>	<u>10,044</u>	<u>1,344,625</u>	<u>1,364,713</u>
 Fund Balances				
Reserved for loans	16,500			16,500
Undesignated fund balance	95,972			95,972
Total fund balances	<u>112,472</u>			<u>112,472</u>
Total liabilities and fund balances	<u>122,516</u>	<u>10,044</u>	<u>1,344,625</u>	<u>1,477,185</u>

West Baton Rouge Parish Council
Tax Agency Fund
Statement of Changes in Assets and Liabilities
Year Ended December 31, 1999

	Balance	Balance	Balance	Balance
A s s e t s	January 1,	Additions	Deductions	December 31,
	1998			1999
Cash				
Sales and use tax	\$1,357,657	\$14,777,400	\$14,834,075	\$1,300,982
Sales tax escrow	9,387	3,016		12,403
Hotel-Motel tax	19,223	222,124	225,869	15,478
Occupational license	(37)	391,050	379,933	11,080
Offtrack betting	11,451	149,581	156,350	4,682
	<u>1,397,681</u>	<u>15,543,171</u>	<u>15,596,227</u>	<u>1,344,625</u>
L i a b i l i t i e s				
Due to other funds	\$479,975		75,040	\$404,935
Escrow for litigation and other	164,539		145,157	19,382
Due to other governments	753,167	167,141		920,308
	<u>1,397,681</u>	<u>167,141</u>	<u>220,197</u>	<u>1,344,625</u>

General Fixed Assets

The General Fixed Assets account group records the fixed assets of the governmental jurisdiction which are not accounted for in an Enterprise, Internal Service, or Trust and Agency Fund.

West Baton Rouge Parish Council
Tax Agency Fund
Statement of Changes in Assets and Liabilities
Year Ended December 31, 1999

A s s e t s	Balance January 1, 1998	Additions	Deductions	Balance December 31, 1999
Cash				
Sales and use tax	\$1,357,657	\$14,777,400	\$14,834,075	\$1,300,982
Sales tax escrow	9,387	3,016		12,403
Hotel-Motel tax	19,223	222,124	225,869	15,478
Occupational license	(37)	391,050	379,933	11,080
Offtrack betting	11,451	149,581	156,350	4,682
Total assets	<u>1,397,681</u>	<u>15,543,171</u>	<u>15,596,227</u>	<u>1,344,625</u>
L i a b i l i t i e s				
Due to other funds	\$479,975		75,040	\$404,935
Escrow for litigation and other	164,539		145,157	19,382
Due to other governments	753,167	167,141		920,308
Total liabilities	<u>1,397,681</u>	<u>167,141</u>	<u>220,197</u>	<u>1,344,625</u>

General Fixed Assets

The General Fixed Assets account group records the fixed assets of the governmental jurisdiction which are not accounted for in an Enterprise, Internal Service, or Trust and Agency Fund.

**West Baton Rouge Parish Council
Statement of General Fixed Assets
December 31, 1999**

General Fixed Assets

Land	\$1,166,746
Buildings	16,964,160
Equipment	3,527,614
Equipment under capital leases	<u>209,564</u>

<u>Total general fixed assets</u>	<u>21,868,084</u>
-----------------------------------	-------------------

Investment in General Fixed Assets

General fund revenue	166,832
Donation of land	234,400
Capital Project Funds	
Community Center capital improvement	243,870
Reserve for equipment purchase	149,901
Correctional facilities	10,409,685
Building and land	7,242,951
Recreation Special Projects	265,690
Special Revenue funds	
Drainage	1,402,982
Roads	1,100,624
Health Unit	16,308
Equipment under capital leases	209,564
911	244,269
Correctional facility	<u>181,008</u>

<u>Total invested in general fixed assets</u>	<u>21,868,084</u>
---	-------------------

West Baton Rouge Parish Council
Schedule of General Fixed Assets
By Function and Activity
December 31, 1999

	<u>Equipment</u>	<u>Building</u>	<u>Land</u>	<u>Totals</u>
Culture and recreation	\$265,690	\$3,162,516	\$424,370	\$3,852,576
Economic development	5,425	17,113		22,538
General government				
Administrative	14,668	1,052,998	371,320	1,438,986
Elections	6,910	10,140		17,050
Judicial	62,046	1,577,046		1,639,092
Legislative	64,178			64,178
Other	13,605			13,605
Health and welfare	16,308	435,464		451,772
Public safety				
Fire	4,180	106,950	18,900	130,030
Correctional facility	181,008	10,409,685	146,156	10,736,849
Sheriff	50,967			50,967
911 Service	244,269			244,269
Other	45,456	94,183	206,000	345,639
Public works	2,552,904	98,065		2,650,969
Equipment under capital leases	<u>209,564</u>			<u>209,564</u>
	<u>3,737,178</u>	<u>16,964,160</u>	<u>1,166,746</u>	<u>21,868,084</u>

West Baton Rouge Parish Council
Schedule of Changes in General Fixed Assets
By Function and Activity
Year Ended December 31, 1999

	General Fixed Assets <u>January 1, 1999</u>	<u>Additions</u>	Adjustments and <u>Deletions</u>	General Fixed Assets <u>December 31, 1999</u>
Culture and recreation	\$2,167,353	\$546,242	\$1,138,981	\$3,852,576
Economic development	18,724		3,814	22,538
General government				
Administrative	3,366,483		(1,927,497)	1,438,986
Elections	30,328		(13,278)	17,050
Judicial	351,474	23,110	1,264,508	1,639,092
Legislative	11,185	11,364	41,629	64,178
Other			13,605	13,605
Health and welfare	1,047,599	1,945	(597,772)	451,772
Public safety				
Fire	130,030			130,030
Corrections facility	10,446,772	49,446	240,631	10,736,849
Sheriff	26,452		24,515	50,967
911 service	92,112		152,157	244,269
Other	841,496	20,073	(515,930)	345,639
Public works	2,659,093	57,707	(65,831)	2,650,969
Equipment under capital lease	<u>70,000</u>	<u>209,564</u>	<u>(70,000)</u>	<u>209,564</u>
	<u>21,259,101</u>	<u>919,451</u>	<u>(310,468)</u>	<u>21,868,084</u>

General Long-Term Debt

The General Long-Term Debt account group records the general obligation bonds and other forms of long-term debt supported by general revenue that are obligations of a governmental unit as a whole and not its individual constituent funds.

**West Baton Rouge Parish Council
Statement of General Long-term Debt
December 31, 1999**

	<u>Totals</u>
Amounts to be Provided for the Payment of Long-Term Debt	
Amount available in debt service funds	\$1,555,326
Amount to be provided from revenue	<u>3,211,585</u>
<u>Total available and to be provided</u>	<u>4,766,911</u>
General Long-Term Debt Payable	
Certificates of Indebtedness	4,530,000
Compensated absences	169,268
Capital leases	<u>67,643</u>
<u>Total general long-term debt payable</u>	<u>4,766,911</u>

**West Baton Rouge Parish Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 1999**

<u>Federal Grantor/Pass - Through Grantor/ Through Grantor/Program Title or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Number</u>	<u>Federal Expend- itures</u>
U.S. Department of Agriculture			
Emergency Food and Shelter	83.523		<u>\$8,180</u>
<u>Subtotal for direct programs</u>			<u>8,180</u>
Pass-through Program of the Louisiana Department of Agriculture and Forestry:			
Food Distribution	10.550		<u>26,906</u>
<u>Total U.S. Department of Agriculture</u>			<u>35,086</u>
U.S. Department of Health and Human Services			
Pass-through Program of the Louisiana Department of Labor:			
Community Services Block grant	13.665	98P0092	53,682
Pass-through Program of the Louisiana Department of Social Services:			
Low Income Home Energy Assistance Program	13.789	416	<u>42,301</u>
<u>Total U.S. Department of Health and Human Services</u>			<u>95,983</u>
U.S. Department of Energy			
Pass-through the Louisiana Department of Social Services			
Weatherization Assistance for Low Income Persons	81.042		<u>20,153</u>
<u>Total U.S. Department of Energy</u>			<u>20,153</u>
U.S. Department of Housing and Urban Development			
Section 8 (Certificate)*	14.857	LA204CE	82,090
Section 8 (Voucher)*	14.855	LA204VO	<u>291,913</u>
<u>Total U.S. Department of Housing and Urban Development</u>			<u>374,003</u>
<u>Total expenditures of federal awards</u>			<u>525,225</u>

*Major Program

See accompanying notes to schedule of federal awards.

West Baton Rouge Parish Council
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1999

Note 1-Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of West Baton Rouge Parish Council and is presented on the budgetary basis. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the primary government financial statements.

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

J. CHARLES PARKER, C.P.A.
LOUIS C. McKNIGHT, III, C.P.A.
ANTHONY J. CRISTINA, III, C.P.A.
CHARLES R. PELVEY, JR., C.P.A.
DAVID J. BROUSSARD, C.P.A.



CERTIFIED PUBLIC ACCOUNTANTS

8555 UNITED PLAZA BLVD.
BATON ROUGE, LOUISIANA 70809
(225) 923-3000 • FAX (225) 923-3008

May 26, 2000

**Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of Financial Statements Performed in
Accordance with Government Auditing Standards**

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the financial statements of the

**West Baton Rouge Parish Council
Port Allen, Louisiana**

as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 2000. We conducted our audit in accordance with generally accepted auditing standards and 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 the West Baton Rouge Parish Council's financial statements are free of material misstatement, we 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 our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying Schedule of Findings and Questioned Costs as Item 99-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the West Baton Rouge Parish Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our 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 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. We 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 West Baton Rouge Parish Council, management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Waymouth & Carroll L.L.P.

HAWTHORN, WAYMOUTH & CARROLL, L.L.P.

J. CHARLES PARKER, C.P.A.
LOUIS D. McKNIGHT, III, C.P.A.
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(225) 923-3000 • FAX (225) 923-3008

May 26, 2000

**Report on Compliance with Requirements Applicable
to Each Major Program and Internal Control Over
Compliance in Accordance With OMB Circular A-133**

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the compliance of the

**West Baton Rouge Parish Council
Port Allen, Louisiana**

with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1999. The West Baton Rouge Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on the West Baton Rouge Parish Council's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the West Baton Rouge Parish Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the West Baton Rouge Parish Council's compliance with those requirements.

In our opinion, West Baton Rouge Parish Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

Internal Control Over Compliance

The management of the West Baton Rouge Parish Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the West Baton Rouge Parish Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control 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 relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the West Baton Rouge Parish Council, management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Weymouth & Carroll L.L.P.

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 1999**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:
Unqualified

Internal control over financial reporting

* Material weakness(es) identified:

Yes No

* Reportable condition(s) identified that are
not considered to be material weaknesses:

Yes No

Noncompliance material to financial statements noted:

Yes No

Federal Awards

Internal control over major programs

* Material weakness(es) identified:

Yes No

* Reportable condition(s) identified that are
not considered to be material weaknesses:

Yes No

Type of auditor's report issued on compliance for major programs:

Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section
510(a) of Circular A-133:

Yes No

Identification of major programs:

CFDA Numbers
14.856 and 14.857

Federal Program or Cluster
Section 8 Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee:

Yes No

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 1999**

Section II - Financial Statement Findings

99-1 Audit Report Compliance

Condition

The audit report was delayed past the due date of June 30, 2000. In preparation of the financial statements, the auditors made changes in reporting and disclosure items which will facilitate the transition of the new GASB requirements in the next years' financial statements.

Criteria and Recommendations

Advance planning for changes in reporting and disclosure should be made by the auditors to facilitate financial statement preparation.

Management's Response

Management agrees that all financial statement and audit planning be made to insure timely reporting.

Section III - Federal Award Findings and Questioned Cost

No matters were reported.