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**West Baton Rouge Parish Police Jury
Primary Government Financial Statements
Port Allen, Louisiana
December 31, 1995**

(Primary Government of the West Baton Rouge Parish Police Jury)

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

Release Date 8-28-96

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**West Baton Rouge Parish Police Jury
Special Revenue Fund
Community Center Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995**

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$242,000	\$241,899	(\$101)
Intergovernmental			
State revenue sharing	21,000	21,067	67
Charges for services	13,000	13,382	382
Interest	<u>6,000</u>	<u>6,287</u>	<u>287</u>
<u>Total revenue</u>	<u>282,000</u>	<u>282,635</u>	<u>635</u>
Expenditures			
Culture and recreation	<u>212,845</u>	<u>209,544</u>	<u>3,301</u>
Excess of revenue over expenditures	69,155	73,091	3,936
Other Financing Uses			
Operating transfer out	<u>(25,000)</u>	<u>(25,000)</u>	_____
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	44,155	48,091	3,936
Fund Balance, beginning	<u>61,202</u>	<u>61,202</u>	_____
Fund Balance, ending	<u>105,357</u>	<u>109,293</u>	<u>3,936</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Museum Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue	--	--	--
Expenditures			
Culture and recreation	<u>--</u>	<u>\$677</u>	<u>(\$677)</u>
<u>Total expenditures</u>	<u>--</u>	<u>677</u>	<u>(677)</u>
Excess (deficiency) of revenue over expenditures	--	(677)	(677)
Other Financing Sources			
Operating transfer in	<u>--</u>	<u>1,000</u>	<u>1,000</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	--	323	323
Fund Balance, beginning	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance, ending	<u>--</u>	<u>323</u>	<u>323</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Criminal Court Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Fines and forfeits	\$104,500	\$103,975	(\$525)
Interest	<u>164</u>	<u>164</u>	<u>—</u>
<u>Total revenue</u>	<u>104,664</u>	<u>104,139</u>	<u>(525)</u>
Expenditures			
General government			
District Court	73,200	72,789	411
District Attorney	<u>125,400</u>	<u>125,046</u>	<u>354</u>
<u>Total expenditures</u>	<u>198,600</u>	<u>197,835</u>	<u>765</u>
Excess (deficiency) of revenue over expenditures	(93,936)	(93,696)	240
Other Financing Sources			
Operating transfers in	<u>92,000</u>	<u>92,000</u>	<u>—</u>
Excess of revenue and other financing sources over expenditures and other uses	(1,936)	(1,696)	240
Fund Balance, beginning	<u>2,004</u>	<u>2,004</u>	<u>—</u>
Fund Balance, ending	<u>68</u>	<u>308</u>	<u>240</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Parish Projects Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$98,000	\$97,505	(\$495)
Interest	<u>5,700</u>	<u>5,624</u>	<u>(76)</u>
<u>Total revenue</u>	<u>103,700</u>	<u>103,129</u>	<u>(571)</u>
Expenditures			
Public Safety			
Rental/Juvenile Detention	<u>137,700</u>	<u>137,709</u>	<u>(9)</u>
Excess (deficiency) of revenue over expenditures	(34,000)	(34,580)	(580)
Fund Balance, beginning	<u>131,393</u>	<u>131,393</u>	—
Fund Balance, ending	<u>97,393</u>	<u>96,813</u>	<u>(580)</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Federal Grants
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Intergovernmental	\$323,350	\$323,217	(\$133)
Expenditures			
Urban redevelopment, housing and energy assistance	<u>330,350</u>	<u>330,217</u>	<u>133</u>
Excess (deficiency) of revenue over expenditures	(7,000)	(7,000)	
Other Financing Sources			
Operating transfer in	7,000	7,000	
Excess (deficiency) of revenue and other financing sources over expenditures and other uses			
Fund Balance, beginning	<u>--</u>	<u>--</u>	<u>--</u>
Fund Balance, ending	<u>--</u>	<u>--</u>	<u>-</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Community Alert Network
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Miscellaneous	\$11,500	\$10,575	(\$925)
Interest	<u> 5</u>	<u> 5</u>	<u> —</u>
<u>Total revenue</u>	<u>11,505</u>	<u>10,580</u>	<u>(925)</u>
Expenditures			
Public safety	<u>11,100</u>	<u>11,043</u>	<u> 57</u>
Excess (deficiency) of revenue over expenditures	405	(463)	(868)
Other Operating Sources			
Operating transfer in	500	500	--
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	905	37	(868)
Fund Balance, beginning	<u> 48</u>	<u> 48</u>	<u> --</u>
Fund Balance, ending	<u> 953</u>	<u> 85</u>	<u>(868)</u>

**West Baton Rouge Parish Police Jury
Special Revenue Fund
Mass Transit
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995**

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Grants - State			
Interest	\$5	\$6	\$1
Miscellaneous	<u>1,900</u>	<u>1,846</u>	<u>(54)</u>
<u>Total revenue</u>	1,905	1,852	(53)
Expenditures			
Culture and recreation			
Contract payment	<u>27,100</u>	<u>27,115</u>	<u>(15)</u>
Excess (deficiency) of revenue over expenditures	(25,195)	(25,263)	(68)
Other Financing Sources			
Operating transfer in	21,000	21,000	--
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(4,195)	(4,263)	(68)
Fund Balance, beginning	<u>4,707</u>	<u>4,707</u>	-
Fund Balance, ending	<u>512</u>	<u>444</u>	<u>(68)</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Commodity Distribution
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Miscellaneous	\$36,000	\$35,954	(\$46)
Expenditures			
Health and Welfare			
Commodity distribution	<u>36,000</u>	<u>36,269</u>	<u>(269)</u>
Excess (deficiency) of revenue over expenditures	--	(315)	(315)
Other Financing Sources			
Operating transfers in	--	300	300
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	--	(15)	(15)
Fund Balance, beginning	<u>97</u>	<u>97</u>	<u>--</u>
Fund Balance, ending	<u>97</u>	<u>82</u>	<u>(15)</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
911 Service Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Charges for services	\$144,500	\$104,434	(\$40,066)
Interest	<u>100</u>	<u>107</u>	<u>7</u>
<u>Total revenue</u>	144,600	104,541	(40,059)
Expenditures			
Public Safety	<u>130,300</u>	<u>128,561</u>	<u>1,739</u>
Excess (deficiency) of revenue over expenditures	14,300	(24,020)	(38,320)
Other Financing Sources			
Operating transfer in	<u>11,000</u>	<u>11,000</u>	<u>--</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	25,300	(13,020)	(38,320)
Fund Balance, beginning	<u>13,923</u>	<u>13,923</u>	<u>--</u>
Fund Balance, ending	<u>39,223</u>	<u>903</u>	<u>(38,320)</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.

1988 Road Overlay - To record monies for payment of the 1988 \$250,000 Certificates of Indebtedness for road overlay projects which are certificates due in annual installments, plus interest, until maturity in 1998. Financing is to be provided by sales and use taxes.

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.

Road Bond Construction - To record monies for payment of 1992 \$900,000 certificate of indebtedness, used to fund road construction. Final maturity is scheduled for August, 2002.

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.

**West Baton Rouge Parish Police Jury
Debt Service Funds
Combining Balance Sheet
December 31, 1995**

	<u>1994 Correctional Facility Bonds</u>	<u>1992 Road Bond Construction Fund</u>	<u>1989 Building Addition Fund</u>	<u>1988 Road Overlay Fund</u>	<u>Totals</u>
Assets					
Cash	\$62,837	\$125,130	\$42,101	\$85,622	\$315,690
Investments, at cost	<u>390,469</u>	_____	_____	_____	<u>390,469</u>
<u>Total assets</u>	<u>453,306</u>	<u>125,130</u>	<u>42,101</u>	<u>85,622</u>	<u>706,159</u>
Fund Balances					
Reserved for debt service	<u>\$453,306</u>	<u>\$125,130</u>	<u>\$42,101</u>	<u>\$85,622</u>	<u>\$706,159</u>
<u>Total fund balances</u>	<u>453,306</u>	<u>125,130</u>	<u>42,101</u>	<u>85,622</u>	<u>706,159</u>

**West Baton Rouge Parish Police Jury
Debt Service Funds
Combining Statement of Revenue, Expenditures
and Changes in Fund Balances
December 31, 1995**

	<u>1994 Correctional Facility Bonds</u>	<u>1992 Road Bond Construction Fund</u>	<u>1989 Building Addition Fund</u>	<u>1988 Road Overlay Fund</u>	<u>Totals</u>
Revenue					
Interest	\$25,440	\$7,086	\$2,691	\$4,061	\$39,278
Other Financing Sources					
Operating transfers in	<u>396,500</u>	<u>55,000</u>	<u>38,000</u>	<u>39,000</u>	<u>528,500</u>
<u>Total revenue and other financing sources</u>	<u>421,940</u>	<u>62,086</u>	<u>40,691</u>	<u>43,061</u>	<u>567,778</u>
Expenditures					
Debt service					
Bond principal	110,000	75,000	25,000	30,000	240,000
Interest	256,010	37,013	11,261	9,350	313,634
Paying agent fees and other	<u>1,364</u>	<u>14,225</u>	<u>788</u>	<u>1,046</u>	<u>17,423</u>
<u>Total expenditures</u>	<u>367,374</u>	<u>126,238</u>	<u>37,049</u>	<u>40,396</u>	<u>571,057</u>
Excess (deficit) of revenue and other financing sources over expenditures	<u>54,566</u>	<u>(64,152)</u>	<u>3,642</u>	<u>2,665</u>	<u>(3,279)</u>
Fund Balances, beginning	398,740	263,995	38,459	82,957	784,151
Prior-Period Adjustment	_____	<u>(74,713)</u>	_____	_____	<u>(74,713)</u>
Fund Balance, beginning restated	<u>398,740</u>	<u>189,282</u>	<u>38,459</u>	<u>92,058</u>	<u>709,438</u>
Fund Balances, ending	<u>453,306</u>	<u>125,130</u>	<u>42,101</u>	<u>85,622</u>	<u>706,159</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.

Reserve for Equipment Purchase Fund - To account for equipment purchases. Funding is primarily general fund transfers and interest earnings.

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

Lukeville Lane Sanitary Sewer System - To account for the construction of the Lukeville Lane Sanitary Sewer System.

Correctional Facility - To account for the construction of the correctional facility and health unit.

**West Baton Rouge Parish Police Jury
Capital Project Funds
Combining Balance Sheet
December 31, 1995**

	Parish Road Trust Fund	Reserve For Equipment Purchase Fund	Community Center Capital Improvement Fund	Correct- ional Facility	Totals
Assets					
Cash	\$84	\$32,932	\$37,889	\$104,578	\$175,483
Investments	3,015,870			2,013,703	5,029,573
Due from other funds	<u> </u>	<u> </u>	<u> </u>	<u>96,378</u>	<u>96,378</u>
Total assets	<u>3,015,954</u>	<u>32,932</u>	<u>37,889</u>	<u>2,214,659</u>	<u>5,301,434</u>
Fund balance					
Reserved for construction				\$2,214,659	\$2,214,659
Unreserved -					
Undesignated	<u>\$3,015,954</u>	<u>\$32,932</u>	<u>\$37,889</u>	<u> </u>	<u>3,086,775</u>
Total liabilities and fund balances	<u>3,015,954</u>	<u>32,932</u>	<u>37,889</u>	<u>2,214,659</u>	<u>5,301,434</u>

**West Baton Rouge Parish Police Jury
Capital Project Funds
Combining Statement of Revenue, Expenditures, and
Changes in Fund Balance
Year Ended December 31, 1995**

	<u>Parish Road Trust Fund</u>	<u>Reserve For Equipment Purchase Fund</u>	<u>Community Center Capital Improvement Fund</u>	<u>Correct- ional Facility</u>	<u>Totals</u>
Revenue					
Taxes				\$1,286,635	\$1,286,635
Interest	\$198,682	\$2,665	\$640	2,963,949	3,165,936
Intergovernmental				<u>161,960</u>	<u>161,960</u>
	<u>198,682</u>	<u>2,665</u>	<u>640</u>	4,412,544	4,614,531
Other financing sources					
Operating transfers in	<u>38,000</u>	<u>80,000</u>			<u>118,000</u>
Total revenue and other financing sources	<u>236,682</u>	<u>82,665</u>	<u>640</u>	<u>4,412,544</u>	<u>4,732,531</u>
Expenditures					
Capital outlay		85,683	19,737	5,536,255	5,641,675
Public works	108,000				108,000
Other financing uses					
Operating transfers out	<u>150,000</u>			<u>396,500</u>	<u>546,500</u>
Total expenditures and other financing uses	<u>258,000</u>	<u>85,683</u>	<u>19,737</u>	<u>5,932,755</u>	<u>6,296,175</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(21,318)	(3,018)	(19,097)	(1,520,211)	(1,563,644)
Fund balance, beginning	<u>3,037,272</u>	<u>35,950</u>	<u>56,986</u>	<u>3,734,870</u>	<u>6,865,078</u>
Fund balance, ending	<u>3,015,954</u>	<u>32,932</u>	<u>37,889</u>	<u>2,214,659</u>	<u>5,301,434</u>

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.

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.

Deferred Compensation Fund - To account for assets and related liabilities of the employees' deferred compensation plan.

The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**West Baton Rouge Parish Police Jury
Trust and Agency Funds
Combining Balance Sheet
December 31, 1995**

Assets	Nonexpend- able Trust - Poydras Endowment Principal	Expendable Trust - Poydras Endowment Revenue	All Agency Funds	Totals
Assets				
Cash	\$67,264		\$1,157,717	\$1,224,981
Investments, in deferred compensation			768,808	768,808
Receivables (net where applicable of allowances for uncollectibles)				
Loans	22,000			22,000
Other	1,162			1,162
Due from other funds	<u> </u>	<u>\$3,253</u>	<u> </u>	<u>3,253</u>
<u>Total assets</u>	<u>90,426</u>	<u>3,253</u>	<u>1,926,525</u>	<u>2,020,204</u>
 Liabilities and Fund Balances				
Liabilities				
Accounts payable		\$3,253		\$3,253
Due to other funds	\$3,253		\$301,317	304,570
Deposits and escrow accounts			1,137,924	1,137,924
Due to other governments	<u> </u>	<u> </u>	<u>487,284</u>	<u>487,284</u>
<u>Total liabilities</u>	<u>3,253</u>	<u>3,253</u>	<u>1,926,525</u>	<u>1,933,031</u>
 Fund Balances				
Reserved for loans	<u>87,173</u>			<u>87,173</u>
<u>Total fund balances</u>	<u>87,173</u>	<u> </u>	<u> </u>	<u>87,173</u>
 <u>Total liabilities and fund balances</u>	<u>90,426</u>	<u>3,253</u>	<u>1,926,525</u>	<u>2,020,204</u>

**West Baton Rouge Parish Police Jury
All Agency Funds
Statement of Changes in Assets and Liabilities
Year Ended December 31, 1995**

Sales and Use Tax Fund

	<u>Balance January 1, 1995</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1995</u>
Assets				
Cash				
Sales tax escrow	\$321,864	\$427,771	\$380,519	\$369,116
Sales and use tax	730,375	10,728,344	10,690,252	768,467
Hotel-Motel tax	14,061	183,385	181,829	15,617
Occupational license	202	282,247	281,375	1,074
Offtrack betting	<u>2,968</u>	<u>44,835</u>	<u>44,360</u>	<u>3,443</u>
<u>Total assets</u>	<u>1,069,470</u>	<u>11,666,582</u>	<u>11,578,335</u>	<u>1,157,717</u>
Liabilities				
Due to other funds	\$287,147	\$14,170		\$301,317
Escrow for litigation and other	321,864	47,252		369,116
Due to other governments	<u>460,459</u>	<u>26,825</u>		<u>487,284</u>
<u>Total liabilities</u>	<u>1,069,470</u>	<u>88,247</u>	<u>--</u>	<u>1,157,717</u>

Deferred Compensation Fund

Assets				
Investment in deferred compensation plan	<u>\$703,752</u>	<u>\$93,824</u>	<u>\$28,768</u>	<u>\$768,808</u>
Liabilities				
Deposits and escrow accounts	<u>\$703,752</u>	<u>\$93,824</u>	<u>\$28,768</u>	<u>\$768,808</u>

Totals All Agency Funds

Assets				
Cash	\$1,069,470	\$11,666,582	\$11,578,335	\$1,157,717
Investment in deferred compensation	<u>703,752</u>	<u>93,824</u>	<u>28,768</u>	<u>768,808</u>
<u>Total assets</u>	<u>1,773,222</u>	<u>11,760,406</u>	<u>11,607,103</u>	<u>1,926,525</u>
Liabilities				
Due to other funds	\$287,147	\$14,171		\$301,317
Deposits and escrow accounts	1,025,616	141,076	\$28,768	1,137,924
Due to other governments	<u>460,459</u>	<u>26,824</u>		<u>487,284</u>
<u>Total liabilities</u>	<u>1,773,222</u>	<u>182,071</u>	<u>28,768</u>	<u>1,926,525</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 Police Jury
Statement of General Fixed Assets
December 31, 1995**

General Fixed Assets	
Land	\$936,377
Buildings	11,069,267
Equipment	2,853,389
Equipment under capital leases	<u>348,020</u>
<u>Total general fixed assets</u>	<u>15,207,053</u>
Investment in General Fixed Assets	
Investment in property acquired prior to 1985	\$5,275,114
Source of funding for property acquired subsequent to 1985	
General fund revenue	832,862
Donation of land	206,000
Capital Project Funds	
Community Center capital improvement	35,573
Certificate of Indebtedness	250,000
Reserve for equipment purchase	468,635
Correctional facilities	6,840,911
Special Revenue funds	
Drainage	87,488
Federal Revenue Sharing	79,396
Recreation	106,160
Roads	90,708
Health Unit	353,168
Criminal Court	770
Special recreation projects	160,495
Equipment under capital leases	348,020
911	<u>71,753</u>
<u>Total invested in general fixed assets</u>	<u>15,207,053</u>

**West Baton Rouge Parish Police Jury
Schedule of General Fixed Assets
By Function and Activity
December 31, 1995**

	<u>Equipment</u>	<u>Building</u>	<u>Land</u>	<u>Totals</u>
Culture and recreation	\$476,963	\$1,156,487	\$405,170	\$2,038,620
Economic development	1,611	17,113		18,724
General government				
Administrative	154,493	1,882,681	160,151	2,197,325
Elections	6,388	16,000		22,388
Judicial	42,145	285,000		327,145
Legislative	11,185			11,185
Health and welfare	46,869	510,464		557,333
Public safety				
Fire	4,180	106,950	18,900	130,030
Correctional facility		6,694,755	146,156	6,840,911
Sheriff	26,452			26,452
911 Service	71,753			71,753
Other	13,830	219,123	206,000	438,953
Public works	1,997,520	180,694		2,178,214
Equipment under capital leases	<u>348,020</u>			<u>348,020</u>
	<u>3,201,409</u>	<u>11,069,267</u>	<u>936,377</u>	<u>15,207,053</u>

**West Baton Rouge Parish Police Jury
Schedule of Changes in General Fixed Assets
By Function and Activity
Year Ended December 31, 1995**

	General Fixed Assets January 1, 1995	Additions	Deletions	General Fixed Assets December 31, 1995
Culture and recreation	\$2,014,321	\$24,299		\$2,038,620
Economic development	1,611	17,113		18,724
General government				
Administrative	2,224,780	60,677	\$88,132	2,197,325
Elections	32,388		10,000	22,388
Judicial	327,145			327,145
Legislative	11,185			11,185
Health and welfare	557,333			557,333
Public safety				
Fire	130,030			130,030
Correctional facility	1,304,657	5,536,254		6,840,911
Sheriff	26,452			26,452
911 Service	71,753			71,753
Other	438,953			438,953
Public works	2,253,142	1,200	76,128	2,178,214
Equipment under capital leases	<u>348,020</u>			<u>348,020</u>
	<u>9,741,770</u>	<u>5,639,543</u>	<u>174,260</u>	<u>15,207,053</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 Police Jury
Statement of General Long-term Debt
December 31, 1995**

	<u>Totals</u>
Amounts to be Provided for the Payment of Long-Term Debt	
Amount available in debt service funds	\$706,159
Amount to be provided from revenue	<u>4,298,716</u>
<u>Total available and to be provided</u>	<u>5,004,875</u>
General Long-Term Debt Payable	
Certificates of Indebtedness	\$4,789,000
Compensated absences	153,207
Capital leases	<u>62,668</u>
<u>Total general long-term debt payable</u>	<u>5,004,875</u>

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the primary government financial statements of the West Baton Rouge Parish Police Jury. The information in this schedule has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

Yours truly,

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

**West Baton Rouge Parish Police Jury
Schedule of Federal Financial Assistance
Year Ended December 31, 1995**

<u>Federal Grantor/Pass -Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
Department of Agriculture			
Direct Programs:			
Food Stamp Program - Major Program	10.551		\$2,812,807
Food Stamp Operations - Major Program	10.551		<u>39,929</u>
			<u>2,852,736</u>
Passed through Louisiana			
Department of Agriculture and Forestry:			
Commodity Distribution	10.550		<u>6,342</u>
Department of Health and Human Services			
Passed through Louisiana Department of Labor:			
Community Services Block grant	13.665	95P0092	<u>35,954</u>
Passed through Louisiana Department of Social Services:			
Low Income Home Energy Assistance Program	13.789	00416	<u>45,778</u>
Department of Housing and Urban Development			
Direct Programs:			
Section 8 (Existing)	14.156		107,675
Section 8 (Voucher)	14.156		<u>140,061</u>
			<u>247,736</u>
Passed through Louisiana Community Development Block Program:			
Disaster Recovery Program/Erwinville Community Center	14.219		<u>482,189</u>
Passed through Louisiana Housing Finance Agency:			
Small Cities Health and Safety	14.239		<u>27,909</u>
Department of Energy			
Passed through Louisiana Department of Social Services:			
Weatherization Assistance for Low Income Persons	81.042	00689	<u>14,210</u>
Department of Transportation			
Passed through Department of Transportation and Development - State of Louisiana UMTA - Section 18 Grant			
	20.509		<u>36,140</u>
			<u>3,748,994</u>

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RETIRED

May 17, 1996

**Report on Compliance Based on an Audit of
Primary Government Financial Statements Performed
In Accordance with Government Auditing Standards**

Independent Auditor's Report

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the West Baton Rouge Parish Police Jury, Port Allen, Louisiana, oversight unit, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

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

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

The results of our test disclosed no instances noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of management, the Louisiana Legislative Auditor's office and other regulatory and funding agencies. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Wymouth & Carroll, L.L.P.

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May 17, 1996

**Single Audit Opinion on Compliance with
Specific Requirements Applicable to Major
Federal Financial Assistance Programs**

Independent Auditor's Report

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

**West Baton Rouge Parish Police Jury
Port Allen, Louisiana**

as of and for the year ended December 31, 1995 and have issued our report thereon dated May 17, 1996.

We have also audited the West Baton Rouge Parish Police Jury's primary government's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of the West Baton Rouge Parish Police Jury, primary government, is responsible for the West Baton Rouge Parish Police Jury's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Police Jury, oversight unit's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

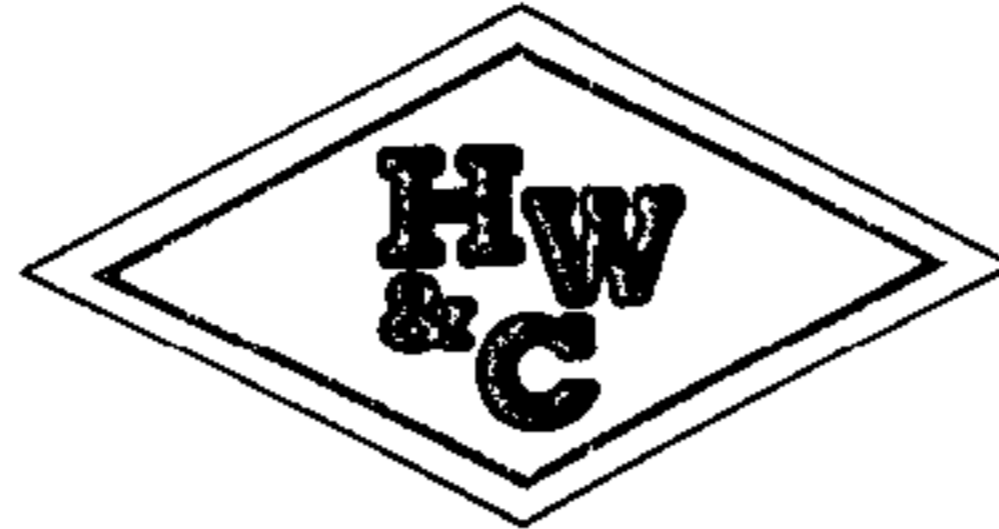
In our opinion, the West Baton Rouge Parish Police Jury, primary government complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of management, the Louisiana Legislative Auditor's office, and other regulatory and funding agencies. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Weymouth & Carroll, L.L.P.

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



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May 17, 1996

**Single Audit Report on Compliance with the General
Requirements Applicable to Federal Financial Assistance Programs**

**Independent Auditor's Report on the
West Baton Rouge Parish Police Jury, Primary
Government's Compliance with General Requirements**

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

**West Baton Rouge Parish Police Jury
Port Allen, Louisiana**

as of and for the year ended December 31, 1995, and have issued our report thereon dated
May 17, 1996.

We have applied procedures to test the West Baton Rouge Parish Police Jury's primary
government's compliance with the following requirements applicable to its federal financial
assistance programs, which are identified in the schedule of federal financial assistance, for the
year ended December 31, 1995:

General Requirements

Political Activity
Davis Bacon
Civil Rights
Relocation Assistance and Real Estate
Acquisition
Cash Management
Federal Financial Reports
Drug-Free Workplace
Allowable Costs/Cost Principles
Administration Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Baton Rouge Parish Police Jury primary government's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the West Baton Rouge Parish Police Jury, primary government had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Louisiana Legislative Auditor's office, and other regulatory and funding agencies. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Waymouth & Carrall, L.L.P.

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May 17, 1996

**Single Audit Report on Compliance with Specific
Requirements Applicable to Nonmajor Federal
Financial Assistance Program Transactions**

**Independent Auditor's Report on the
West Baton Rouge Parish Police Jury,
Primary Government's Compliance with It's
Nonmajor Federal Financial Assistance Programs**

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

**West Baton Rouge Parish Police Jury
Port Allen, Louisiana**

as of and for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

In connection with our audit of the primary government financial statements of the West Baton Rouge Parish Police Jury, oversight unit, and with our consideration of the West Baton Rouge Parish Police Jury's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort; reporting; claims for advances and reimbursements; that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Baton Rouge Parish Police Jury, oversight unit's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the West Baton Rouge Parish Police Jury, primary government had not complied, in all material respects, with those requirements.

This report is intended for the information of management, the Louisiana Legislative Auditor's office, and other regulatory and funding agencies. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

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

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May 17, 1996

Report on the Internal Control Structure Based on an Audit of Primary Government Financial Statements Performed In Accordance with Government Auditing Standards

Independent Auditor's Report on The Internal Control Structure of the West Baton Rouge Parish Police Jury as an Entity

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

West Baton Rouge Parish Police Jury Port Allen, Louisiana

as of and for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996.

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

The management of the West Baton Rouge Parish Police Jury, primary government, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection

of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the primary government financial statements of West Baton Rouge Parish Police Jury for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the Louisiana Legislative Auditor's office, and other regulatory and funding agencies. However, this report is a matter of public record and its distribution is not limited.

Yours truly,

Hawthorn, Wymouth & Carroll, L.L.P.

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May 17, 1996

**Single Audit Report on the Internal Control Structure
Used in Administering Federal Financial Assistance Programs**

**Independent Auditor's Report on the
West Baton Rouge Parish Police Jury,
Primary Government Internal Control Structure
Over its Federal Financial Assistance Programs**

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

**West Baton Rouge Parish Police Jury
Port Allen, Louisiana**

as of and for the year ended December 31, 1995, and have issued our report thereon dated May 17, 1996. We have also audited the West Baton Rouge Parish Police Jury's primary government's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 17, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the West Baton Rouge Parish Police Jury, primary government complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the Police Jury primary government's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the West Baton Rouge Parish Police Jury, primary government, financial statements and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the primary government's primary government financial statements in a separate report dated May 17, 1996.

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

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Internal Accounting Controls

- General Ledger
- Cash Receipts
- Program Receipts
- Receivables
- Purchasing
- Receiving
- Cash Disbursements
- Payroll

Administrative Controls

- Political Activity
- Davis Bacon
- Civil Rights
 - Relocation/Real Estate
 - Acquisition
 - Cash Management
- Federal Financial Reports
- Drug-Free Workplace
- Types of Services
- Eligibility
- Matching
- Reporting Cost Allocation
- Special Requirements
- Monitoring Subrecipients

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the West Baton Rouge Parish Police Jury, primary government expended 73 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the West Baton Rouge Parish Police Jury primary government's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program 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 structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of management, the Louisiana Legislative Auditor's office, and other regulatory and funding agencies. However, this report is a matter of public record and its distribution is not limited.

Yours truly,
Hawthorn, Weymouth & Carroll, L.L.P.

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



H. DANIEL CARROLL, C.P.A.
ROBERT J. ZERNOTT, C.P.A.
ROBERT E. WALES, C.P.A.
CARL L. HANCOCK, C.P.A.
J. CHARLES PARKER, C.P.A.
LOUIS C. McKNIGHT, III, C.P.A.
ANTHONY J. CRISTINA, III, C.P.A.
CHARLES R. PEVEY, JR., C.P.A.
DAVID J. BROUSSARD, C.P.A.

ROBERT B. HAWTHORN, C.P.A.
(1896-1977)
JOHN F. WAYMOUTH, C.P.A.
(1902-1987)
HOWARD V. CARROLL, C.P.A.
(1909-1993)
WARREN C. BER, C.P.A.
RETIRED

CERTIFIED PUBLIC ACCOUNTANTS

8555 UNITED PLAZA BLVD.
BATON ROUGE, LOUISIANA 70809
(504) 923-3000 • FAX (504) 923-3008

May 17, 1996

Independent Auditor's Report

Members of the West Baton Rouge Parish Police Jury
Port Allen, Louisiana

Gentlemen:

We have audited the accompanying primary government financial statements of the

West Baton Rouge Parish Police Jury Port Allen, Louisiana

as of and for the year ended December 31, 1995, as listed in the table of contents. These financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that 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 Police Jury as of and for the year ended December 31, 1995, 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 Police Jury, do not purport to, and do not, present fairly the financial position of the West Baton Rouge Parish Police Jury as of and for the year ended December 31, 1995, 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 a report dated May 17, 1996 on our consideration of West Baton Rouge Parish Police Jury's internal control structure and a report dated May 17, 1996 on its compliance with laws and regulations.

Yours truly,

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

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

West Baton Rouge Parish Police Jury
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1995

<u>Assets</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>
Assets				
Cash and cash equivalents	\$848,439	\$371,706	\$315,690	\$175,483
Investments, at cost	200,000	100,000	390,469	5,029,573
Investment in deferred compensation Receivables (net where applicable of allowances for uncollectibles)				
Taxes	450,150	1,563,977		
Loans				
Other				
Due from other funds	201,776	3,163		96,378
Due from other governments	102,487	63,525		
Noncurrent receivables	783			
Fixed assets				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
	-----	-----	-----	-----
<u>Total assets</u>	<u>1,803,635</u>	<u>2,102,371</u>	<u>706,159</u>	<u>5,301,434</u>

The accompanying notes are an integral part of these statements.

<u>Fiduciary Fund Type Trust And Agency</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
\$1,224,981			\$2,936,299
768,808			5,720,042
			768,808
			2,014,127
22,000			22,000
1,162			1,162
3,253			304,570
			166,012
			783
	\$15,207,053		15,207,053
		\$706,159	706,159
		<u>4,298,716</u>	<u>4,298,716</u>
<u>2,020,204</u>	<u>15,207,053</u>	<u>5,004,875</u>	<u>32,145,731</u>

West Baton Rouge Parish Police Jury
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1995

<u>Liabilities and Fund Equity</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>
Liabilities				
Accounts payable	\$20,671	\$10,780		
Deferred revenue	450,150	1,621,362		
Due to other funds				
Deposit and escrow accounts				
Due to other governments				
Compensated absences				
Certificates of indebtedness				
Capital leases				
<u>Total liabilities</u>	<u>470,821</u>	<u>1,632,142</u>		
Fund Equity				
Investment in fixed assets				
Reserve for loans				
Fund balance				
Reserved for construction				\$2,214,659
Reserved for debt service			\$706,159	
Reserved for noncurrent receivables	783			
Unreserved				
Undesignated	<u>1,332,031</u>	<u>470,229</u>		<u>3,086,775</u>
<u>Total fund equity</u>	<u>1,332,814</u>	<u>470,229</u>	<u>706,159</u>	<u>5,301,434</u>
<u>Total liabilities and fund equity</u>	<u>1,803,635</u>	<u>2,102,371</u>	<u>706,159</u>	<u>5,301,434</u>

<u>Fiduciary Fund Type Trust and Agency</u>	<u>Account Groups</u>		<u>Totals (Memorandum Only)</u>
	<u>General Fixed Assets</u>	<u>General Long-Term Debt</u>	
\$3,253			\$34,704
			2,071,512
304,570			304,570
1,137,924			1,137,924
487,284			487,284
		\$153,207	153,207
		4,789,000	4,789,000
		<u>62,668</u>	<u>62,668</u>
<u>1,933,031</u>		<u>5,004,875</u>	<u>9,040,869</u>
	\$15,207,053		15,207,053
87,173			87,173
			2,214,659
			706,159
			783
			<u>4,889,035</u>
<u>87,173</u>	<u>15,207,053</u>		<u>23,104,862</u>
<u>2,020,204</u>	<u>15,207,053</u>	<u>5,004,875</u>	<u>32,145,731</u>

West Baton Rouge Parish Police Jury
Combined Statement of Revenue, Expenditures,
and Changes in Fund Balances -
All Governmental Fund Types and Expendable Trust Funds
Year Ended December 31, 1995

	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Project</u>
Revenue				
Taxes	\$3,215,403	\$1,516,495		\$1,286,635
Licenses and permits	284,399			
Intergovernmental	346,720	750,557		161,960
Charges for services	554,674	118,233		
Fines and forfeits		106,391		
Interest	24,622	42,062	\$39,278	3,165,936
Miscellaneous	<u>67,932</u>	<u>66,591</u>		
<u>Total revenue</u>	<u>4,493,750</u>	<u>2,600,329</u>	<u>39,278</u>	<u>4,614,531</u>
Expenditures Current				
General government	1,824,680	197,835		
Public safety	352,405	288,093		
Public works	527,249	1,744,415		108,000
Health and welfare	81,576	262,610		
Culture and recreation	4,889	663,640		
Urban redevelopment and housing		330,217		
Economic development	7,938			
Capital outlay				5,641,675
Debt service			<u>571,057</u>	
<u>Total expenditures</u>	<u>2,838,737</u>	<u>3,486,810</u>	<u>571,057</u>	<u>5,749,675</u>
Excess (deficiency) of revenue over expenditures	<u>1,655,013</u>	<u>(886,481)</u>	<u>(531,779)</u>	<u>(1,135,144)</u>
Other Financing Sources (Uses)				
Operating transfers in		890,800	528,500	118,000
Operating transfers out	<u>(965,800)</u>	<u>(25,000)</u>		<u>(546,500)</u>
<u>Total other financing sources (uses)</u>	<u>(965,800)</u>	<u>865,800</u>	<u>528,500</u>	<u>(428,500)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	<u>689,213</u>	<u>(20,681)</u>	<u>(3,279)</u>	<u>(1,563,644)</u>
Fund Balances, beginning	643,601	416,197	784,151	6,865,078
Prior Period Adjustment		<u>74,713</u>	<u>(74,713)</u>	
Fund Balances, beginning of year restated	<u>643,601</u>	<u>490,910</u>	<u>709,438</u>	<u>6,865,078</u>
Fund Balances, ending	<u>1,332,814</u>	<u>470,229</u>	<u>706,159</u>	<u>5,301,434</u>

The accompanying notes are an integral part of these statements.

<u>Fiduciary Fund Type Expendable Trust</u>	<u>Totals (Memorandum Only)</u>
	\$6,018,533
	284,399
	1,259,237
	672,907
	106,391
\$3,253	3,275,151
	<u>134,523</u>
<u>3,253</u>	<u>11,751,141</u>
	2,022,515
	680,498
	2,379,664
3,253	347,439
	668,529
	330,217
	7,938
	5,641,675
	<u>571,057</u>
<u>3,253</u>	<u>12,649,532</u>
	<u>(898,391)</u>
	1,537,300
	<u>(1,537,300)</u>
	--
	<u>(898,391)</u>
8,173	8,796,200
<u>87,173</u>	<u>8,796,200</u>
<u>87,173</u>	<u>7,897,809</u>

West Baton Rouge Parish Police Jury
Combined Statement of Revenue, Expenditures and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)
General, Special Revenue, Debt Service, and Capital Project Fund Types
Year Ended December 31, 1995

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes	\$2,977,000	\$2,955,464	(\$21,536)
Licenses and permits	276,000	276,017	17
Intergovernmental	305,000	304,538	(462)
Charges for services	553,400	553,717	317
Fines and forfeits			
Interest	24,700	24,622	(78)
Miscellaneous	<u>67,000</u>	<u>67,932</u>	<u>932</u>
<u>Total revenue</u>	<u>4,203,100</u>	<u>4,182,290</u>	<u>(20,810)</u>
Expenditures			
Current			
General government	1,829,200	1,819,533	9,667
Public safety	385,400	382,416	2,984
Public works	529,000	527,249	1,751
Health and welfare	85,005	81,577	3,428
Culture and recreation	5,000	4,889	111
Urban redevelopment and housing			
Economic development	<u>8,100</u>	<u>7,938</u>	<u>162</u>
<u>Total expenditures</u>	<u>2,841,705</u>	<u>2,823,602</u>	<u>18,103</u>
Excess (deficiency) of revenue over expenditures	1,361,395	1,358,688	(2,707)

(Continued)

The accompanying notes are an integral part of these statements.

<u>Special Revenue Funds</u>			<u>Totals</u>		
<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
\$1,268,000	\$1,267,067	(\$933)	\$4,245,000	\$4,222,531	(\$22,469)
			276,000	276,017	17
841,350	833,181	(8,169)	1,146,350	1,137,719	(8,631)
157,500	117,816	(39,684)	710,900	671,533	(39,367)
104,500	103,975	(525)	104,500	103,975	(525)
41,232	42,062	830	65,932	66,684	752
<u>67,400</u>	<u>66,591</u>	<u>(809)</u>	<u>134,400</u>	<u>134,523</u>	<u>123</u>
<u>2,479,982</u>	<u>2,430,692</u>	<u>(49,290)</u>	<u>6,683,082</u>	<u>6,612,982</u>	<u>(70,100)</u>
198,600	197,835	765	2,027,800	2,017,368	10,432
279,100	277,313	1,787	664,500	659,729	4,771
1,747,800	1,744,415	3,385	2,276,800	2,271,664	5,136
262,500	262,610	(110)	347,505	344,187	3,318
657,845	663,640	(5,795)	662,845	668,529	(5,684)
330,350	330,217	133	330,350	330,217	133
			<u>8,100</u>	<u>7,938</u>	<u>162</u>
<u>3,476,195</u>	<u>3,476,030</u>	<u>165</u>	<u>6,317,900</u>	<u>6,299,632</u>	<u>18,268</u>
(996,213)	(1,045,338)	(49,125)	365,182	313,350	(51,832)

West Baton Rouge Parish Police Jury
Combined Statement of Revenue, Expenditures and Changes in
Fund Balances - Budget and Actual (Non-GAAP Budgetary Basis)
General, Special Revenue, Debt Service, and Capital Project Fund Types
Year Ended December 31, 1995

	<u>General Fund</u>		
	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
(Amounts brought forward)	<u>\$1,361,395</u>	<u>\$1,358,688</u>	<u>(\$2,707)</u>
Other Financing Sources (Uses)			
Operating transfers in			
Operating transfers out	<u>(965,800)</u>	<u>(965,800)</u>	
<u>Total other financing sources (uses)</u>	<u>(965,800)</u>	<u>(965,800)</u>	
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	395,595	392,888	(2,707)
Fund Balances, beginning	<u>656,334</u>	<u>656,334</u>	—
Prior Period Adjustment	—	—	—
Fund Balances, beginning restated	<u>656,334</u>	<u>656,334</u>	—
Fund Balances, ending	<u>1,051,929</u>	<u>1,049,222</u>	<u>(2,707)</u>

(Concluded)

The accompanying notes are an integral part of these statements

<u>Special Revenue Funds</u>			<u>Totals</u>		
<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
<u>(\$996,213)</u>	<u>(\$1,045,338)</u>	<u>(\$49,125)</u>	<u>\$365,182</u>	<u>\$313,350</u>	<u>(\$51,832)</u>
882,500	890,800	8,300	882,500	890,800	8,300
<u>(25,000)</u>	<u>(25,000)</u>	_____	<u>(990,800)</u>	<u>(990,800)</u>	_____
<u>857,500</u>	<u>865,800</u>	<u>8,300</u>	<u>(108,300)</u>	<u>(100,000)</u>	<u>8,300</u>
(138,713)	(179,538)	(40,825)	256,882	213,350	(43,532)
<u>510,239</u>	<u>510,239</u>	_____	<u>1,166,573</u>	<u>1,166,573</u>	_____
<u>584,952</u>	<u>584,952</u>	_____	<u>1,166,573</u>	<u>1,166,573</u>	_____
<u>74,713</u>	<u>74,713</u>	_____	<u>74,713</u>	<u>74,713</u>	_____
<u>446,239</u>	<u>405,414</u>	<u>(40,825)</u>	<u>1,498,168</u>	<u>1,454,636</u>	<u>(43,532)</u>

West Baton Rouge Parish Police Jury
Combined Statement of Revenue, Expenditures, and Changes in Retained
Earnings/Fund Balance - Trust Fund
Year Ended December 31, 1995

	<u>Fiduciary Fund Type Nonexpendable Trust</u>
Operating Revenue	
Interest	\$3,253
Nonoperating Revenue (Expenses)	
Operating grants	<u>3,253</u>
<u>Net income (loss)</u>	<u>---</u>
Retained Earnings/Fund Balance, beginning	<u>87,173</u>
Retained Earnings/Fund Balance, ending	<u>87,173</u>

The accompanying notes are an integral part of these statements.

**West Baton Rouge Parish Police Jury
 Combined Statement of Cash Flows
 Trust Fund
 Year Ended December 31, 1995**

	<u>Fiduciary Fund Type Nonexpendable Trust</u>
Cash Flows From Operating Activities	
Net (income (loss))	
Adjustments to reconcile net income (loss) to net cash	
(Increase) decrease in accounts receivable	(\$147)
Increase in accounts payable	<u>(231)</u>
<u>Total cash (used) by operating activities</u>	<u>(378)</u>
Cash Flows from Investing Activities	
Principal reduction of loans	<u>3,000</u>
<u>Total cash (used) by investing activities</u>	<u>3,000</u>
Net Increase in Cash	(2,622)
Cash beginning	<u>64,642</u>
Cash, ending	<u><u>67,264</u></u>

The accompanying notes are an integral part of these statements.

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
Year Ended December 31, 1995**

Introduction

The West Baton Rouge Parish Police Jury is the governing authority for West Baton Rouge Parish and is a political subdivision of the State of Louisiana. The police jury is governed by 9 jurors representing the various districts within the parish. The jurors serve four-year terms that expire on January 1, 1996.

Louisiana Revised Statute 33:1236 gives the police jury 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 19,700. The West Baton Rouge Police Jury 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 Police Jury is the financial reporting entity for West Baton Rouge Parish. The financial reporting entity consists of (a) the primary government (police jury), (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 Police Jury 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 police jury to impose its will on that organization and/or

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
- 2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
- 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 police jury has determined that the following component units are part of the reporting entity:

<u>Component Unit</u>	<u>Fiscal Year Ended</u>	<u>Criteria Used</u>
West Baton Rouge Parish Library	12-31-95	Appoints majority of board
West Baton Rouge Parish Council on Aging	6-30-95	Appoints majority of board
West Baton Rouge Parish Tourist Commission	12-31-95	Appoints majority of board
West Baton Rouge Parish Waterworks District No.1	12-31-95	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 2	12-31-95	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 4	12-31-95	Appoints majority of board
West Baton Rouge Parish Public Utilities	11-30-95	Appoints majority of board
West Baton Rouge Parish Museum	12-31-95	Appoints majority of board

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

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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 (police jury) 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 (police jury).

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. It was determined that these governmental entities are not component units of the West Baton Rouge Parish Police Jury reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the West Baton Rouge Parish Police Jury.

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.

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 1-Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

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.

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.

West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

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.

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 of the cash is transferred or an interfund receivable is recorded.

D. Budget Policies and Budgetary Accounting

The Police Jury follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to November 1, the Parish Manager submits to the Police Jury 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 Police Jury.
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.

West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995

Note 1-Summary of Significant Accounting Policies (Continued)

D. Budget Policies and Budgetary Accounting (Continued)

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.
8. Encumbrances are not recorded by the Police Jury; accordingly, no encumbrances are outstanding.
9. Budgeted amounts shown are as originally adopted or amended by the Police Jury. 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
2. Warrant fund
3. Payroll
4. Petty cash
5. Section 8 Housing - existing
6. Section 8 Housing - voucher
7. Section 8 Housing - Weatherization
8. Poydras
9. Sales Tax Agency
10. Hotel-Motel Tax
11. Occupational License
12. Off-Track Betting
13. Correctional Facility

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 1-Summary of Significant Accounting Policies (Continued)

E. Cash and Cash Equivalents and Investments (Continued)

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits. It is the Police Jury'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 Police Jury 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 Police Jury 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, except for investments in the deferred compensation agency fund, which are reported at market.

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 purchased fixed assets are valued at cost.

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.

West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995

Note 1-Summary of Significant Accounting Policies (Continued)

G. Revenue Susceptible to Accrual

Under the modified accrual basis of accounting, some revenue is 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 1993 is deferred, no allowance for doubtful accounts is recorded. Any adjustments will be made in 1995 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 and/or retained earnings 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 Police Jury 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 Police Jury
Notes to Financial Statements
December 31, 1995**

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 with less than 1 full year of service are deemed to have a carryover of 2/3 working days per month of service.
- Employees with more than 1 but less than 3 years of service are deemed to have a carryover of 8 working days plus 2/3 days for each month of service over 1 year not to exceed a total of 18 days.
- Employees with more than 3 but less than 5 years of service are deemed to have a carryover of 18 working days plus 4 days for each year of service over 3 years.
- Employees with more than 5 years of service are deemed to have a carryover of 30 working days plus 5 days for each year of service over 5 years.

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 1-Summary of Significant Accounting Policies (Continued)

L. Compensated Absences (Continued)

Employees may accumulate vacation and sick leave time without limitation. 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.

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.

M. 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. Short-term interfund loans are classified as "interfund receivable/payables."

N. 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, 1995, the Police Jury has cash and cash equivalents (book value) as follows:

Cash on hand	\$1,100
Demand deposits	66,282
Interest-bearing demand deposits	<u>2,868,917</u>
	<u>2,936,299</u>

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 2-Cash and Cash Equivalents (Continued)

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, 1995, the Police Jury has \$3,090,311 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$9,250,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 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 police jury that the fiscal agent has failed to pay deposited funds upon demand.

Note 3-Investments

At December 31, 1995, the Police Jury holds investments as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
FNMA and FHLMC mortgage backed securities, yield 6.5% to 8.0%, with maturities from 27 to 30 years	\$3,315,870	\$3,242,298
Federal Home Loan Bank Discount note, yield 5.45%, less than one year	2,013,703	2,013,703
Certificate of deposit, yield 5.95% less than one year	<u>390,469</u>	<u>390,469</u>
	<u>5,720,042</u>	<u>5,646,470</u>

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 3-Investments (Continued)

The investments in mortgage backed securities are held in the name of the Police Jury, by Paine Webber, investment brokers, and are insured and registered. They are classified as Category 1, in applying credit risk of GASB Codification Section I50.164.

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).

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 Police Jury by the sheriff in January are reported as "Due From Other Governments."

The 1995 property tax calendar was as follows:

Millage rates adopted	April 20, 1995
Board of Review	September 14, 1995
Tax bills mailed	October 12, 1995
Due date	December 31, 1995
Certified delinquent notice	March 14, 1996

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 4-Property Taxes (Continued)

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, 1996.

The Parish has levied 3.49 mills for general government services, other than the payment of principal and interest on long-term debt. This millage was the maximum allowed without voter approval.

Note 5-Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1995	<u>Additions</u>	Adjustments and <u>Deletions</u>	Balance December 31, 1995
Land	\$936,377			\$936,377
Buildings	5,523,699	\$5,555,567	\$10,000	11,069,266
Equipment	2,933,674	83,976	164,260	2,853,390
Equipment under capital lease	<u>348,020</u>	<u> </u>	<u> </u>	<u>348,020</u>
	<u>9,741,770</u>	<u>5,639,543</u>	<u>174,260</u>	<u>15,207,053</u>

Adjustments and deletions include assets either traded or scraped.

West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995

Note 6-Pension Plan

Substantially all employees of the West Baton Rouge Parish Police Jury 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 Police Jury are members of Plan A.

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 (504) 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 8.0 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 Police Jury 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 Police Jury's contributions to the System under Plan A for the years ending December 31, 1995, 1994, and 1993, were \$179,014, \$176,704, and \$181,803, respectively, equal to the required contributions for each year.

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 7-Police Juror's Compensation

Each Jury member received the following compensation allowed by Louisiana State Law for the year ended December 31, 1995:

Dantin LeBlanc, President 6/8/95 - 12/31/95	\$10,996
Ted Blanchard, President 1/1/95 - 6/8/95	10,732
Agnes Anderson	10,272
Lawrence Breaux	10,272
Alcide Delapasse	10,272
Larry Johnson	10,272
Betty Nelson	10,272
Larry Woods	10,272

Note 8-Long-Term Debt

A. Changes in General Long-Term Debt Obligations

	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Capital Leases</u>	<u>Total</u>
Long-term obligations payable at December 31, 1994	\$5,029,000	\$130,017	\$156,150	\$5,315,167
Additions		87,210		87,210
Deductions	<u>(240,000)</u>	<u>(64,020)</u>	<u>(93,482)</u>	<u>(397,502)</u>
Long-term obligations payable at December 31, 1995	<u>4,789,000</u>	<u>153,207</u>	<u>62,668</u>	<u>5,004,875</u>

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 8-Long-Term Debt (Continued)

B. Summary of Certificates of Indebtedness

Certificates of Indebtedness at December 31, 1995, are comprised of the following:

\$250,000 Certificate of Indebtedness, due in annual installments of \$15,000 to \$35,000 through June 1, 1998, interest at 8.5%. The Certificate is secured and payable from excess sales tax revenue.	\$95,000
\$250,000 Certificate of Indebtedness, due in annual installments of \$17,000 to \$35,000 through February 1, 1999, interest at 8.25%. The Certificate is secured and payable from excess revenue.	124,000
\$900,000 Certificate of Indebtedness, due in annual installments of \$70,000 to \$115,000 through August 1, 2002, interest from 5.4% to 8.0% (average 5.91%). The Certificate is secured and payable from excess revenue.	680,000
\$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 9.0% to 6.15% (average 6.05%). The bonds are secured and payable from a special one-half of one percent sales and use tax.	<u>3,890,000</u>
	<u>4,789,000</u>

C. Debt Service Requirements to Maturity

The annual requirements to amortize the Certificates of Indebtedness outstanding at December 31, 1995, are as follows:

<u>Year Ended December 31,</u>	
1996	\$252,000
1997	265,000
1998	287,000
1999	265,000
2000	250,000
2001 to 2015	<u>3,470,000</u>
<u>Total</u>	<u>4,789,000</u>

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 8-Long-Term Debt (Continued)

C. Debt Service Requirements to Maturity (Continued)

The following is a summary of certificates of indebtedness at December 31, 1995, and interest to maturity for 1996 and to maturity:

	<u>1996</u>	<u>To Maturity</u>
Principal requirements	\$252,000	\$4,789,000
Interest requirements	<u>295,610</u>	<u>2,929,334</u>
Total requirements	<u>547,610</u>	<u>7,718,334</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 Police Jury
Notes to Financial Statements
December 31, 1995**

Note 9-Receivables and Payables

Interfund receivables and payables at December 31, 1995, are as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	\$201,776	
Special Revenue Funds		
Special Roads and Drainage	3,163	
Capital Projects		
Correctional Facility	96,378	
Trust and Agency Funds		
Poydras Endowment Revenue		
Expendable Trust Fund		3,253
Nonexpendable Trust Fund	3,253	
Sales and Use Tax Fund	<u> </u>	<u>301,317</u>
	<u>304,570</u>	<u>304,570</u>

Due from other Governments consists of the following at year-end:

	<u>State of Louisiana</u>
General Fund	\$102,487
Special Revenue Funds	<u>63,525</u>
	<u>166,012</u>

West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995

Note 10-Interfund Transfers

Operating Transfers

Transfers in and out are listed by fund type for the year 1995:

	<u>In</u>	<u>Out</u>
General Fund		\$965,800
Special Revenue Funds		
Recreation	\$407,000	
Special Roads and Drainage	351,000	
Criminal Court	92,000	
Federal Grants	7,000	
Community Center		25,000
911	11,000	
Mass Transit	21,000	
Community Alert Network	500	
Museum	1,000	
Commodity Distribution	300	
Debt Service Funds		
1994 Correctional Facility Bonds	396,500	
1988 Road Overlay	39,000	
1989 Building Addition	38,000	
Road Bond Construction	55,000	
Capital Project Funds		
Parish Road Trust	38,000	150,000
Reserve for Equipment Purchase	80,000	
Community Center Capital Improvements		
Correctional Facility		396,500
	<u>1,537,300</u>	<u>1,537,300</u>

Note 11-Contingent Liabilities

The Police Jury is a defendant in nine pending lawsuits. It is the opinion of the District Attorney that the government has no liability using the criteria established under FASB Statement 5. The government's policy is to pay judgements against the Police Jury on a current basis from available financial resources.

**West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995**

Note 12-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budget (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 (deficiency) of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1995, is presented as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	\$392,888	(\$179,538)
Adjustments - to adjust for accruals	<u>296,325</u>	<u>158,857</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>689,213</u>	<u>(20,681)</u>

Note 13-Deferred Revenue

Deferred revenue consists of property tax received, but not to be recognized as revenue until 1996, except for \$66,293, which is deferred grant revenue recorded in the Federal Grant Special Revenue Fund.

Note 14-Post Retirement Benefits

During 1995, the Police Jury provided life and health insurance benefits to 21 qualifying retired employees at a cost of \$34,454. All retired employees receiving full retirement benefits qualify. The Police Jury 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.

West Baton Rouge Parish Police Jury
Notes to Financial Statements
December 31, 1995

Note 15-Deferred Compensation

The Police Jury offers its employees an optional deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Police Jury employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the government subject only to the claims of the government's general creditors. Participants' rights under the plan are equal to those of the general creditors of the government in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of management that the Police Jury has no liability for losses under the plan. It is the intent of management that the deferred amounts will ultimately be paid to the employees. Management also believes that the assets will not be used to satisfy the claims of general creditors.

The deferred compensation is disclosed as an agency fund with assets and liabilities of \$768,808 as of December 31, 1995.

Note 16-Lease Commitments

The Police Jury has entered into capital lease agreements to acquire and use certain machinery. The lease terms range from 24 to 48 months; therefore, all leases will expire during the next five years. The implicit interest rates for these leases range from 4.5% to 7.5%. The lease payments are expected to remain the same throughout the terms of the leases. The Police Jury has either the option to purchase the equipment at a bargain price at the end of the lease or title will automatically transfer at the end of the lease.

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 Police Jury
Notes to Financial Statements
December 31, 1995**

Note 16-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, 1995.

1996	\$55,171
1997	9,800
Total minimum lease payments	64,971
Less amounts representing interest	<u>(2,303)</u>
Present value of minimum lease payments	<u>62,668</u>

The machinery under capital leases totaled \$348,020 at December 31, 1995.

There are no material operating leases.

Note 17-Prior-Year Adjustment

A prior-year adjustment has been made to correct the recording of certain expenditures recorded in the Special Roads and Drainage (special revenue fund) instead of the Road Bond Construction Fund (a debt service fund). This adjustment does not effect the combined financial statement totals. The correction is to fund balances only in the amount of \$74,713.

**Financial Statements
Of Individual Funds
and Account Groups**

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 Police Jury
General Fund
Balance Sheet
December 31, 1995**

A s s e t s

Assets

Cash	\$848,439
Investments	\$200,000
Receivables (net where applicable of allowances for uncollectibles)	
Taxes	450,150
Due from other funds	201,776
Due from other governments	102,487
Noncurrent receivables	<u>783</u>
<u>Total assets</u>	<u>1,803,635</u>

L i a b i l i t i e s a n d F u n d B a l a n c e

Liabilities

Accounts payable	\$20,671
Deferred revenue	<u>450,150</u>
<u>Total liabilities</u>	<u>470,821</u>

Fund Balance

Reserved for noncurrent receivables	783
Unreserved	
Undesignated	<u>1,332,031</u>
<u>Total fund balance</u>	<u>1,332,814</u>
<u>Total liabilities and fund balance</u>	<u>1,803,635</u>

**West Baton Rouge Parish Police Jury
General Fund
Statement of Revenue, Expenditures and
Changes in Fund Balances
Year Ended December 31, 1995**

Revenue

Taxes

Ad valorem	\$427,040	
Sales and use	2,768,512	
Other	<u>19,851</u>	\$3,215,403

Licenses and permits

284,399

Intergovernmental

346,720

Charges for services

Garbage collection

507,380

Court costs and other fees

47,053

Other

241

554,674

Interest

24,622

Miscellaneous

67,932

Total revenue

4,493,750

Expenditures - Current

General Government

Legislative

120,663

Judicial

District Court

62,231

District Attorney

17,385

Clerk of Court

12,627

Coroner

80,510

City Court

32,482

205,235

Elections

Registrar of Voters

28,841

Elections

33,646

62,487

General Administration

General Financial Administration

1,115,954

Others

Planning and zoning

5,180

General governmental buildings

315,161

320,341

(Amount carried forward)

1,824,680

(Continued)

**West Baton Rouge Parish Police Jury
General Fund
Statement of Revenue, Expenditures and
Changes in Fund Balances
Year Ended December 31, 1995**

(Amount brought forward)		\$1,824,680
Public Safety		
Sheriff	\$254,957	
Civil Defense	31,240	
Consulting	77,223	
Ambulance service	3,600	
Animal impound	25,385	392,405
Public Works		
Lighting	65,848	
Sanitation	453,735	
Mosquito control	7,666	527,249
Health and Welfare		
Food stamp program	60,283	
Council on Aging	20,090	
Miscellaneous	<u>1,203</u>	81,576
Culture and Recreation		4,889
Economic Development		<u>7,938</u>
<u>Total expenditures</u>		<u>2,838,737</u>
Excess of revenue over expenditures		<u>1,655,013</u>
Other Financing Sources (Uses)		
Operating transfers out		<u>(965,800)</u>
Excess of revenue and other financing sources over expenditures and other uses		689,213
Fund Balance, beginning		<u>643,601</u>
Fund Balance, ending		<u>1,332,814</u>

(Concluded)

**West Baton Rouge Parish Police Jury
General Fund
Statement of Revenue, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Bases)
Year Ended December 31, 1995**

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$177,000	\$177,040	\$40
Sales and use	2,780,000	2,758,609	(21,391)
Other	<u>20,000</u>	<u>19,815</u>	<u>(185)</u>
	<u>2,977,000</u>	<u>2,955,464</u>	<u>(21,536)</u>
Licenses and permits	<u>276,000</u>	<u>276,017</u>	<u>17</u>
Intergovernmental	<u>305,000</u>	<u>304,538</u>	<u>(462)</u>
Charges for services			
Garbage collection	506,000	506,423	423
Court costs, fees and charges	47,200	47,053	(147)
Other	<u>200</u>	<u>241</u>	<u>41</u>
	<u>553,400</u>	<u>553,717</u>	<u>317</u>
Interest	<u>24,700</u>	<u>24,622</u>	<u>(78)</u>
Miscellaneous	<u>67,000</u>	<u>67,932</u>	<u>932</u>
<u>Total revenue</u>	<u>4,203,100</u>	<u>4,182,290</u>	<u>(20,810)</u>
Expenditures - Current			
General Government			
Legislative	<u>120,700</u>	<u>120,663</u>	<u>37</u>
Judicial			
District Court	62,600	62,231	369
District Attorney	17,000	17,385	(385)
Clerk of Court	14,100	14,042	58
Coroner	80,000	80,510	(510)
City Court	<u>32,600</u>	<u>32,482</u>	<u>118</u>
	<u>206,300</u>	<u>206,650</u>	<u>(350)</u>
Elections			
Registrar of Voters	29,700	28,841	859
Elections	<u>34,000</u>	<u>33,646</u>	<u>354</u>
	<u>63,700</u>	<u>62,487</u>	<u>1,213</u>
General Administration			
General financial administration	<u>1,122,500</u>	<u>1,114,295</u>	<u>8,205</u>
Others			
Planning and zoning	5,000	5,180	(180)
General governmental building	<u>311,000</u>	<u>310,258</u>	<u>742</u>
	<u>316,000</u>	<u>315,438</u>	<u>562</u>
(Amounts carried forward)	1,829,200	1,819,533	9,667

(Continued)

**West Baton Rouge Parish Police Jury
General Fund
Statement of Revenue, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Bases)
Year Ended December 31, 1995**

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
(Amounts brought forward)	<u>\$1,829,200</u>	<u>\$1,819,533</u>	<u>\$9,667</u>
Public Safety			
Sheriff	245,500	244,968	532
Civil Defense	32,500	31,240	1,260
Consulting - engineering	77,500	77,223	277
Ambulance service	3,600	3,600	
Animal impound	<u>26,300</u>	<u>25,385</u>	<u>915</u>
	<u>385,400</u>	<u>382,416</u>	<u>2,984</u>
Public Works			
Lighting	66,000	65,848	152
Sanitation - garbage	455,000	453,735	1,265
Mosquito control	<u>8,000</u>	<u>7,666</u>	<u>334</u>
	<u>529,000</u>	<u>527,249</u>	<u>1,751</u>
Health and Welfare			
Food stamp program	62,005	60,283	1,722
Commodity distribution	21,000	20,090	910
Miscellaneous	<u>2,000</u>	<u>1,204</u>	<u>796</u>
	<u>85,005</u>	<u>81,577</u>	<u>3,428</u>
Culture and Recreation	<u>5,000</u>	<u>4,889</u>	<u>111</u>
Economic Development	<u>8,100</u>	<u>7,938</u>	<u>162</u>
<u>Total expenditures</u>	<u>2,841,705</u>	<u>2,823,602</u>	<u>18,103</u>
Excess (deficiency) of revenue over expenditures	1,361,395	1,358,688	(2,707)
Other Financing Sources (Uses)			
Operating transfers out	<u>(965,800)</u>	<u>(965,800)</u>	<u>--</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	395,595	392,888	(2,707)
Fund Balance, beginning	<u>656,334</u>	<u>656,334</u>	<u>--</u>
Fund Balance, ending	<u>1,051,929</u>	<u>1,049,222</u>	<u>(2,707)</u>

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.

Special Recreation Projects Fund - To account for special projects for recreation. Financing is provided by charges and contributions.

Special Roads Fund - 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 and the Parish Royalty Fund. Use of funds is restricted by Louisiana Revised Statute 48:753.

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

Recreation Fund - 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.

Drainage Maintenance Fund - 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.

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

Museum Fund - To account for miscellaneous museum expenditures.

Criminal Court Fund - 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.

Special Revenue Funds (Continued)

Parish Projects Fund - To account for the receipts and subsequent expenditure of funds received from the oil field settlement of Port Hudson field for special capital projects.

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.

Community Alert Network - To account for a program which alerts the community in case of an emergency.

Mass Transit - To provide residents in West Baton Rouge Parish with transportation to East Baton Rouge Parish so as to seek employment and/or to get to their jobs. Funding is from the General Fund. There is also a contract with First Paratransit Corporation of Baton Rouge. There is currently a fee of \$1.00 to ride the bus.

Commodity Distribution - To provide needy families in the parish with donated USDA food. Funding is provided by a grant from the Department of Labor.

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.

**West Baton Rouge Parish Police Jury
Special Revenue Funds
Combining Balance Sheet
December 31, 1995**

<u>Assets</u>	<u>Special Recreation Projects</u>	<u>Special Roads and Drainage</u>	<u>Health Unit</u>	<u>Recreation</u>	<u>Drainage Maintenance</u>	<u>Communi- ty Center</u>
Assets						
Cash	\$494	\$792	\$31,488	\$658	\$63,730	\$109,293
Investments					100,000	
Receivables (net where applicable of allowances for uncollectibles)						
Taxes, including interest, penalties and liens			223,802		920,761	281,344
Due from other funds		3,163				
Due from other governments	—	<u>52,569</u>	—	—	—	—
<u>Total assets</u>	<u>494</u>	<u>56,524</u>	<u>255,290</u>	<u>658</u>	<u>1,084,491</u>	<u>390,637</u>
Liabilities and Fund Balances						
Liabilities						
Accounts payable						
Deferred revenue			<u>\$223,802</u>		<u>\$920,761</u>	<u>\$281,344</u>
<u>Total liabilities</u>			223,802		920,761	281,344
Fund Balances						
Unreserved-undesignated	<u>\$494</u>	<u>\$56,524</u>	<u>31,488</u>	<u>\$658</u>	<u>163,730</u>	<u>109,293</u>
<u>Total liabilities and fund balances</u>	<u>494</u>	<u>56,524</u>	<u>255,290</u>	<u>658</u>	<u>1,084,491</u>	<u>390,637</u>

<u>Museum Fund</u>	<u>Criminal Court</u>	<u>Parish Projects</u>	<u>Federal Grants</u>	<u>Community Alert Network</u>	<u>Mass Transit</u>	<u>Commodity Distribution</u>	<u>911</u>	<u>Totals</u>
\$323	\$308	\$96,813	\$66,293	\$85	\$444	\$82	\$903	\$371,706 100,000
		129,162					8,908	1,563,977 3,163
—	<u>10,956</u>	—	—	—	—	—	—	<u>63,525</u>
<u>323</u>	<u>11,264</u>	<u>225,975</u>	<u>66,293</u>	<u>85</u>	<u>444</u>	<u>82</u>	<u>9,811</u>	<u>2,102,371</u>
		\$10,780						\$10,780
		<u>129,162</u>	<u>66,293</u>					<u>1,621,362</u>
		139,942	66,293					1,632,142
<u>\$323</u>	<u>\$11,264</u>	<u>86,033</u>	—	<u>\$85</u>	<u>\$444</u>	<u>\$82</u>	<u>\$9,811</u>	<u>470,229</u>
<u>323</u>	<u>11,264</u>	<u>225,975</u>	<u>66,293</u>	<u>85</u>	<u>444</u>	<u>82</u>	<u>9,811</u>	<u>2,102,371</u>

**West Baton Rouge Parish Police Jury
Special Revenue Funds
Combining Statement of Revenue, Expenditures,
and Changes in Fund Balances
Year Ended December 31, 1995**

	<u>Special Recreation Projects</u>	<u>Special Roads and Drainage</u>	<u>Health Unit</u>	<u>Recreation</u>	<u>Drainage Mainte- nance</u>	<u>Commu- nity Center</u>
Revenue						
Taxes		\$43,192	\$210,413		\$873,487	\$266,898
Intergovernmental		365,093	16,762		24,418	21,067
Charges for services						13,382
Fines and forfeits						
Interest	\$19	2,663	6,766	\$58	20,363	6,287
Miscellaneous				18,216		
<u>Total revenue</u>	<u>19</u>	<u>410,948</u>	<u>233,941</u>	<u>18,274</u>	<u>918,268</u>	<u>307,634</u>
Expenditures Current						
General Government						
Public safety						
Public works		920,374			824,041	
Health and welfare			226,341			
Culture and recreation	1,085			425,219		209,544
Urban redevelopment and housing						
<u>Total expenditures</u>	<u>1,085</u>	<u>920,374</u>	<u>226,341</u>	<u>425,219</u>	<u>824,041</u>	<u>209,544</u>
Excess (deficiency) of revenue over expenditures	(1,066)	(509,426)	7,600	(406,945)	94,227	98,090
Other financing sources (uses)						
Operating transfers in (out)		351,000		407,000		(25,000)
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(1,066)	(158,426)	7,600	55	94,227	73,090
Fund Balances, beginning	1,560	140,237	23,888	603	69,503	36,203
Prior-Year Adjustment		74,713				
Fund Balances, beginning restated	1,560	214,950	23,888	603	69,503	36,203
Fund Balances, ending	494	56,524	31,488	658	163,730	109,293

West Baton Rouge Parish Police Jury
Special Revenue Fund
Special Recreation Projects Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Miscellaneous			
Interest	<u>\$100</u>	<u>\$19</u>	<u>(\$81)</u>
<u>Total revenue</u>	<u>100</u>	<u>19</u>	<u>(81)</u>
Expenditures			
Culture and recreation			
Park improvements	<u>1,200</u>	<u>1,085</u>	<u>115</u>
<u>Total expenditures</u>	<u>1,200</u>	<u>1,085</u>	<u>115</u>
Excess (deficiency) of revenue over expenditures	(1,100)	(1,066)	34
Fund Balance, beginning	<u>1,560</u>	<u>1,560</u>	<u>—</u>
Fund Balance, ending	<u>460</u>	<u>494</u>	<u>34</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Special Roads Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes, offtrack betting	\$44,000	\$43,764	(\$236)
Intergovernmental			
Severance tax	221,000	220,476	(524)
Parish road	227,500	227,241	(259)
Interest	<u>2,600</u>	<u>2,663</u>	<u>63</u>
<u>Total revenue</u>	<u>495,100</u>	<u>494,144</u>	<u>(956)</u>
Expenditures			
Public works			
Road maintenance	<u>920,300</u>	<u>920,374</u>	<u>(74)</u>
Excess (deficiency) of revenue over expenditures	(425,200)	(426,230)	(1,030)
Other Financing Sources			
Operating transfer in	<u>351,000</u>	<u>351,000</u>	—
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	<u>(74,200)</u>	<u>(75,230)</u>	(1,030)
Fund Balance, beginning	1,309	1,309	
Prior-Year Adjustment	<u>74,713</u>	<u>74,713</u>	—
Fund Balance, beginning restated	<u>76,022</u>	<u>76,022</u>	
Fund Balance, ending	<u>1,822</u>	<u>792</u>	<u>(1,030)</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Health Unit Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$110,000	\$110,412	\$412
Intergovernmental			
State revenue sharing	16,500	16,762	262
Interest	<u>6,500</u>	<u>6,766</u>	<u>266</u>
<u>Total revenue</u>	<u>133,000</u>	<u>133,940</u>	<u>940</u>
Expenditures			
Health and welfare	<u>226,500</u>	<u>226,341</u>	<u>159</u>
Excess (deficiency) of revenue over expenditures	(93,500)	(92,401)	1,099
Fund Balance, beginning	<u>123,889</u>	<u>123,889</u>	—
Fund Balance, ending	<u>30,389</u>	<u>31,488</u>	<u>1,099</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Recreation Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Interest	\$58	\$58	
Concessions	<u>18,000</u>	<u>18,216</u>	<u>\$216</u>
<u>Total revenue</u>	<u>18,058</u>	<u>18,274</u>	<u>216</u>
Expenditures			
Culture and recreation	<u>416,700</u>	<u>425,219</u>	<u>(8,519)</u>
Excess (deficiency) of revenue over expenditures	(398,642)	(406,945)	(8,303)
Other Financing Sources			
Operating transfers in	<u>407,000</u>	<u>407,000</u>	—
Excess of revenue and other financing sources over expenditures and other uses	8,358	55	(8,303)
Fund Balance, beginning	<u>603</u>	<u>603</u>	—
Fund Balance, ending	<u>8,961</u>	<u>658</u>	<u>(8,303)</u>

West Baton Rouge Parish Police Jury
Special Revenue Fund
Drainage Maintenance Fund
Statement of Revenue, Expenditures, and Changes in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1995

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$774,000	\$773,487	(\$513)
Intergovernmental			
State revenue sharing	25,000	24,418	(582)
Interest	<u>20,000</u>	<u>20,363</u>	<u>363</u>
<u>Total revenue</u>	<u>819,000</u>	<u>818,268</u>	<u>(732)</u>
Expenditures			
Public works	<u>827,500</u>	<u>824,041</u>	<u>3,459</u>
Excess (deficiency) of revenue over expenditures	(8,500)	(5,773)	2,727
Fund Balance, beginning	<u>169,504</u>	<u>169,504</u>	—
Fund Balance, ending	<u>161,004</u>	<u>163,731</u>	<u>2,727</u>