

2551

OFFICE
THE GOV
NO. 1001 1001 001
STATE OF MISSISSIPPI
OFFICE OF THE
COMPTROLLER
TREASURY DEPARTMENT
JANUARY 1994

West Baton Rouge Parish Council
Primary Government Financial Statements
Port Allen, Louisiana
December 31, 1994

(Primary Government of the West Baton Rouge Parish Council)

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or reviewed, sealed 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 _____

MISSISSIPPI
LEGISLATIVE AUDITOR
Baton Rouge, Louisiana

Table of Contents

Independent Auditor's Report	Page 5
Primary Government Financial Statements (Combined Statements - Overview)	
Combined Balance Sheet - All Fund Types and Account Groups	Page 8
Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	Page 10
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	Page 11
Combined Statement of Revenue, Expenditures, and Changes in Retained Earnings/Fund Balance - Trust Fund	Page 13
Combined Statement of Cash Flows - Trust Fund	Page 14
Notes to Financial Statements	Page 15
Financial Statements of Individual Funds and Account Groups	
General Fund	Page 25
Balance Sheet	Page 26
Statement of Revenue, Expenditures, and Changes in Fund Balances	Page 27
Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual (NON-GAAP Budgetary Basis)	Page 29
Special Revenue Funds	Page 41
Combining Balance Sheet	Page 43
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances	Page 45
Special Recreation Projects Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 47
Special Bonds Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 48
Health Unit Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 49

Table of Contents

Recreation Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 50
Drainage Maintenance Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 51
Community Center Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 52
Museum Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 53
Criminal Court Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 54
Parish Projects Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 55
Federal Grants	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 56
Community Alert Network	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 57
Mass Transit	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual	Page 58
Commodity Distribution	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 59
911 Service Fund	
Statement of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual (NON-GAAP Budgetary Basis)	Page 60

Table of Contents

Debt Service Funds	Page 61
Combining Balance Sheet	Page 62
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance	Page 63
Capital Projects Funds	Page 64
Combining Balance Sheet	Page 65
Combining Statement of Revenue, Expenditures and Changes in Fund Balance	Page 66
Trust and Agency Funds	Page 67
Combining Balance Sheet	Page 68
All Agency Funds	Page 69
Statement of Changes in Assets and Liabilities	Page 69
General Fixed Assets	Page 70
Statement of General Fixed Assets	Page 71
Schedule of General Fixed Assets - By Function and Activity	Page 72
Schedule of Changes in General Fixed Assets - By Function and Activity	Page 73
General Long-Term Debt	Page 74
Statement of General Long-Term Debt	Page 75
Report on Supplementary Schedule of Federal Financial Assistance	Page 76
Schedule of Federal Financial Assistance	Page 77
Report on Compliance Based on an Audit of Primary Government Financial Statements Performed in Accordance with Government Auditing Standards	Page 78
Single Audit Opinion on Compliance with Specific Requirements Applicable to Major Federal Financial Assistance Programs	Page 79
Single Audit Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	Page 81
Single Audit Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	Page 82
Report on the Internal Control Structure Based on an Audit of Primary Government Financial Statements Performed in accordance with Government Auditing Standards	Page 83
Single Audit Report on the Internal Control Structure Used in Administering Federal Financial Programs	Page 87

1000 LAFAYETTE SQUARE
SUITE 2000
PORT ALLEN, LOUISIANA 70450
PHONE (504) 833-1100
FAX (504) 833-1101
TELETYPE (504) 833-1102
HAYTHORN, WAYMOR & CARROLL, L.L.P.
MEMBER OF THE AICPA



CERTIFIED PUBLIC ACCOUNTANTS

1000 LAFAYETTE SQUARE
SUITE 2000 - PORT ALLEN, LOUISIANA 70450
(504) 833-1100 • FAX (504) 833-1101

MEMBER OF THE AICPA
1000 LAFAYETTE SQUARE
SUITE 2000
PORT ALLEN, LOUISIANA 70450
PHONE (504) 833-1100
TELETYPE (504) 833-1102

June 6, 1997

Independent Auditor's Report

Members of the West Basin Rouge Parish Council
Port Allen, Louisiana

Gentlemen:

We have audited the accompanying primary government financial statements of the

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

as of and for the year ended December 31, 1996, as listed in the table of contents. These financial statements are the responsibility of the Parish Council'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. These 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 Basin Rouge Parish Council as of and for the year ended December 31, 1996, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the West Baton Rouge Parish Council, do not purport to, and do not, present fairly the financial position of the West Baton Rouge Parish Council as of and for the year ended December 31, 1996, and the results of its operations and the cash flows of its nonoperating 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 June 5, 1997 on our consideration of West Baton Rouge Parish Council's internal control structure and a report dated June 5, 1997 on its compliance with laws and regulations.

Yours truly,

Hawthorn, Weymouth & Carroll LLP

**Primary Governmental Financial Statements
Combined Statements - Overview**

West State River Family Council
Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1996

Assets	Governmental Fund Types			Primary Fund Type Trust and Agency	Account Groups		Totals (Miscellaneous Item-Debit)
	General	Special	Debt Service		Capital Budget	General Fund Assets	
Assets							
Cash and cash equivalents	\$1,265,113	\$184,478	\$341,134	\$171,654			\$1,222,379
Investments, at cost	200,000	100,000	479,620	81,378			3,886,936
Investments in deferred compensation receivables, net where applicable of allowances for uncollectibility				118,313			316,713
Trusts	500,000	1,415,149					2,915,149
Loans				25,500			25,500
Other		19,300		2,818			22,118
Due from other funds	191,077	9,475		4,419			205,971
Due from other governments	186,754	63,481					189,737
Noncurrent receivables	628						628
Fixed assets					\$18,218,369	\$443,754	18,218,369
Amount available in debt service funds						4,210,282	4,210,282
Amount to be provided for retirement of general long-term debt						18,218,369	18,218,369
Total assets:	2,207,648	2,701,123	840,754	1,604,664		4,210,282	26,121,308

The accompanying notes are an integral part of these statements.

West Hudson Range Parish Council
Combined Balance Sheet - All Fund Types and Account Groups
 December 31, 1995

Liabilities and Fund Equity	Governmental Fund Types			Fiduciary Fund Type Trust and Agency	Account Groups			Totals (Miscellaneous Data)	
	General	Special Revenue	Debt: Service		Capital Project	General Assets	Account Groups		
							General		Long Term Debt
Liabilities									
Accounts payable	\$19,605			\$4,619				\$24,224	
Deferred revenue	530,348	\$2,812,574		289,782				2,642,804	
Due to other funds				711,777				711,777	
Prepaid and reserve revenues				663,663				663,663	
Due to other governments									
Compensated absences					\$1,463,546			1,463,546	
Confidence of subscription					5,007,000			5,007,000	
Capital leases						5,800		5,800	
Total liabilities	569,953	2,812,574		1,669,841		5,196,346		9,488,264	
Fund Equity									
Investment in fixed assets									
Revenue for loans									
Fund balance				113,221				113,221	
Reserve for debt service									
Reserve for noncurrent maturities			\$940,174					940,174	
Unreserved	528							528	
Unbudgeted	1,246,553	789,458						2,036,011	
Total fund equity	1,797,111	789,458		113,221		18,239,729		20,939,519	
Total liabilities and fund equity	2,367,064	2,791,332		1,683,062		18,239,729		21,127,783	

The accompanying notes are an integral part of these statements.

Ford Union Energy Fields Council
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Expendable Trust Funds
Year Ended December 31, 1998

	Governmental Fund Type			Revolving Fund Type Expendable Trust	Total Min- imum (000)
	General	Special Accounts	Debt Service		
Revenues					
Taxes	\$1,546,529	\$1,644,918		\$1,469,410	\$4,660,857
License and permits	301,026				301,026
Intergovernmental	378,319	3,396,839	87,666	888,795	4,661,519
Charges for services	\$19,679	125,456			145,135
Fees and forfeits		186,469			186,469
Interest	65,396	58,317	48,007	523,390	696,481
Miscellaneous	31,412	38,462			69,874
Total Revenues	2,062,371	3,483,662	135,673	2,881,605	7,463,311
Expenditures Current					
General government	1,817,909	213,116			2,031,025
Public safety	369,698	175,907			545,605
Public works	311,288	1,558,494		246,503	2,116,285
Health and welfare	69,688	200,006			269,694
Capital and equipment		892,733			892,733
Debt retirement and bonding	7,309	2,068,175			2,075,484
Enterprise operations					
Capital outlay				1,770,509	1,770,509
Debt service				1,875,373	1,875,373
Total Expenditures	2,605,874	3,250,315		3,646,392	9,502,586
Excess (Deficiency) of revenues over expenditures	1,882,851	1,233,347	135,673	1,235,213	2,487,124
Other Financing Sources (Uses)					
Operating activities in					
Operating activities net	1,467,900	1,115,900	638,000	791,800	3,993,600
Other proceeds		(29,000)		(611,800)	(640,800)
Total other financing sources (uses)	1,467,900	1,086,900	638,000	229,800	3,350,800
Excess (Deficiency) of revenues and other financing	3,350,751	2,319,247	773,673	1,465,013	5,918,924
changes over expenditures and other uses	414,297	298,009	134,566	(181,341)	665,531
Fund Balances, beginning	1,332,819	(671,229)	296,129	5,381,431	6,339,150
Fund Balances, ending	1,747,116	(373,220)	430,695	5,199,922	7,504,513

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Combined Statement of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (Non-CAAP Budgetary Basis)
(General, Special Revenues, Debt Service, and Capital Project Fund Types)
Year Ended December 31, 1994

	General Fund			Special Revenue Funds			Totals		
	Budget	Actual (By Fund primary Basis)	Variance (Under- or over-)	Budget	Actual (By Fund primary Basis)	Variance (Over- or under-)	Budget	Actual (By Fund primary Basis)	Variance (Over- or under-)
Revenues									
Taxes	\$1,548,000	\$1,548,000	\$0.00	\$1,600,000	\$1,600,000	\$0.00	\$3,148,000	\$3,148,000	\$0.00
Licenses and permits	300,000	355,104	55,104	—	—	—	355,104	355,104	55,104
Intergovernmental	254,150	377,344	123,194	3,495,973	3,395,454	(10,519)	3,750,144	3,750,144	0.00
Charges for services	\$0.00	387,341	387,341	15,000	15,000	0.00	664,458	664,458	0.00
Fines and forfeits	61,150	65,392	4,242	10,000	14,479	4,479	13,000	14,479	1,479
Interest	—	—	—	5,700	5,157	(543)	19,300	13,757	(5,543)
Miscellaneous	20,412	24,412	4,000	28,500	28,500	0.00	14,412	14,412	0.00
Total Revenues	2,184,612	2,373,653	189,041	2,633,500	2,602,530	(31,070)	5,217,612	5,217,612	0.00
Expenditures									
Current									
General government	2,211,900	1,000,366	(1,211,534)	25,450	25,174	(276)	2,237,350	1,025,540	(1,211,810)
Public safety	401,400	399,026	(2,374)	20,000	20,000	0.00	421,400	419,026	(2,374)
Public works	200,000	518,090	318,090	1,970,213	1,959,454	(10,759)	2,449,213	2,449,213	0.00
Health and welfare	70,000	60,000	(10,000)	20,000	20,000	0.00	140,000	140,000	0.00
Culture and recreation	—	—	—	628,918	605,728	(23,190)	628,918	605,728	(23,190)
Urban redevelopment and housing	—	—	—	3,000,175	2,908,175	(92,000)	3,000,175	2,908,175	(92,000)
Economic development	—	—	—	—	—	—	—	—	—
Total Expenditures	2,883,300	1,987,582	(895,718)	6,273,656	6,273,536	(120)	8,466,556	8,218,341	(248,215)
Excess (deficiency) of revenues over expenditures	1,291,312	1,386,071	94,759	(640,156)	(670,996)	(30,840)	977,056	1,399,271	422,215

(Continued)

The accompanying notes are an integral part of these statements.

West Basin Range Parks Council
Combined Statement of Revenue, Expenditures and Changes in
Fund Balances - Budget and Actual (Fiscal-Year-CAP Budgetary Basis)
General, Special Revenue, Debt Service, and Capital Project Fund Types
Year Ended December 31, 1996

	General Fund			Special Revenue Funds			Totals		
	Budget	Actual (On-Budgetary Basis)	Variance Favorable (Unfavorable)	Budget	Actual (On-Budgetary Basis)	Variance Favorable (Unfavorable)	Budget	Actual (On-Budgetary Basis)	Variance Favorable (Unfavorable)
(Amount brought forward)	1,084,800	1,080,465	28,327	(918,000)	887,950	101,111	977,758	1,067,696	129,940
Other financing sources (Use)									
Operating transfers in				1,129,900	1,115,900	14,000	1,129,900	1,115,900	14,000
Operating transfers out	(1,581,500)	(1,580,200)	(13,300)	(20,000)	(20,000)	—	(1,581,500)	(1,581,500)	—
Total other financing sources (uses)	(1,581,500)	(1,580,200)	(13,300)	1,089,900	1,095,900	6,000	(471,600)	(465,600)	6,000
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	798,800	497,115	28,629	178,800	362,944	87,111	566,758	680,696	119,940
Fund Balances, beginning	1,392,800	1,392,800	—	608,412	608,412	—	1,758,122	1,758,122	—
Fund Balances, ending	1,571,600	1,578,558	28,429	787,212	971,356	184,144	2,358,580	2,416,318	144,738

(Continued)

The accompanying notes are an integral part of these statements.

West Bates Range Parish Council
 Combined Statement of Revenue, Expenditures, and Changes in Retained
 Earnings/Fund Balance - Trust Fund
 Year Ended December 31, 1996

	Fiduciary Fund Type Nonexpendable <u>Trust</u>
Operating Revenue	
Interest	\$4,269
Timber sales	28,120
Total revenue	<u>32,389</u>
Nonoperating Revenue (Expense)	
Operating gains	3,429
Timber sale expenses	(2,902)
Total expenses	<u>(6,361)</u>
Net income (loss)	26,028
Retained Earnings/Fund Balance, beginning	<u>87,173</u>
Retained Earnings/Fund Balance, ending	<u>113,201</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
 Combined Statement of Cash Flows
 Trust Fund
 Year Ended December 31, 1996

	Fiduciary Fund Year Nonoperable Trust
Cash Flows From Operating Activities	
Net (income) loss	\$26,048
Adjustments to reconcile net income (loss) to net cash	
(increase) decrease in accounts receivable	(1,696)
Increase in accounts payable	1,388
<u>Total cash (used) by operating activities</u>	<u>25,740</u>
Cash Flows from Investing Activities	
Principal reduction of loans	11,900
New loans disbursed	(15,000)
Purchase of Treasury Bills	(2,378)
<u>Total cash (used) by investing activities</u>	<u>(5,478)</u>
Net Increase in Cash	(4,530)
Cash beginning	62,369
Cash, ending	<u>57,839</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Notes to Financial Statements
Year Ended December 31, 1996

Introduction

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

Louisiana Revised Statute 33:1214 gives the Parish Council various powers in regulating and directing the affairs of the parish and its inhabitants. The most notable of these 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 29,700. The West Baton Rouge Parish Council maintains 135 miles of roads and has 139 employees.

Note 1-Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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

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

<u>Component Unit</u>	<u>Fiscal Year Ended</u>	<u>Criteria Used</u>
West Baton Rouge Parish Library	12-31-99	Appoints majority of board
West Baton Rouge Parish Council on Aging	6-30-99	Appoints majority of board
West Baton Rouge Parish Tourist Commission	12-31-96	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 1	12-31-99	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 2	12-31-99	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 4	12-31-99	Appoints majority of board
West Baton Rouge Parish Public Utilities	11-30-99	Appoints majority of board
West Baton Rouge Parish Museum	12-31-99	Appoints majority of board

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

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1998

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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

B. Fund Accounting

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

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

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

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

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

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

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

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

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

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

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

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

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

D. Budget Policies and Budgetary Accounting

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

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

D. Budget Policies and Budgetary Accounting (Continued)

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

E. Cash and Cash Equivalents and Investments

Cash for the primary government includes the following accounts:

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

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits. It is the Parish Council's policy to include as cash equivalents amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the 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 Parish Council may invest in United States bonds, treasury notes, or certificates and mortgage backed securities. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost, except for investments in the defined compensation agency fund, which are reported at market.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

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.

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 1996 is deferred, no allowance for doubtful accounts is recorded. Any adjustments will be made in 1997 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 appropriations or expenditures. Other portions of fund balance are designated by the Parish Council for a specific purpose; however, these designations are subject to change.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note I-Summary of Significant Accounting Policies (Continued)

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. Inland items are not eliminated from the total column.

K. Compensated Absence

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

Years Service	Vacation
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 10 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 15 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 20 working days plus 5 days for each year of service over 5 years.

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

West Bates Neage Parish Council
Notes to Financial Statements
December 31, 1996

Note 1-Summary of Significant Accounting Policies (Continued)

K. Compensated Absence (Continued)

provisions of GASB Codification Section 603, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave benefits that it is estimated will be taken as "terminal leave" prior to retirement.

L. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivable/payables."

M. Use of Estimates

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

Note 2-Cash and Cash Equivalents

At December 31, 1996, the Parish Council has cash and cash equivalents (book value) as follows:

Cash on hand	\$0,100
Demand deposits	216,604
Interest-bearing demand deposits	3,012,162
	<u>\$3,228,866</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 2-Cash and Cash Equivalents (Continued)

At December 31, 1996, the Parish Council has \$5,448,054 in deposits (collected bank balances). These deposits are secured from risk by \$300,000 of federal deposit insurance and \$5,487,820 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 39:1129 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

Note 3-Investments

At December 31, 1996, the Parish Council holds investments as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
RMBS and FHLMC mortgage backed securities, yield 6.5% to 8.0%, with maturities from 27 to 30 years	\$3,023,748	\$2,504,440
Certificate of deposits, yield 5.95% less than one year	714,414	714,414
U.S. Treasury Note, yield 5.84%, maturing 1998	65,205	65,205
U.S. Treasury Note, yield 5.22%, maturing 1997	<u>83,578</u>	<u>83,578</u>
	<u>3,866,945</u>	<u>3,417,637</u>

The investments in mortgage backed securities are held in the name of the Parish Council, by Paine Webber, investment brokers, and are insured and registered. They are classified as Category 1, in applying credit risk of GASB Codification Section 150.164.

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).

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

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 1976, 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 reassess all property every four years.

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

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

The 1996 property tax calendar was as follows:

Millage rates adopted	May 16, 1996
Board of Review	August 30, 1996
Tax bills mailed	November 5, 1996
Due date	December 31, 1996
Certified delinquent notices	March 13, 1997

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 3.52 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 5-Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1996	Additions	Adjustments and Deletions	Balance December 31, 1996
Land	\$596,377	\$124,677		\$1,081,054
Buildings	11,069,266	2,559,137		14,028,403
Equipment	2,853,390	171,363	(312,041)	3,042,713
Equipment under capital lease	348,620	_____	(219,590)	129,030
	15,207,653	3,255,177	(532,431)	18,230,399

Adjustments and deletions include assets either traded or scrapped.

Note 6-Pension Plan

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

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 35 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 6-Pension(Continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70899-4619, or by calling (504) 928-1351.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the West Baton Rouge Parish Jury is required to contribute at an actuarially determined rate. The current rate is 7.25 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Baton Rouge Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statutes 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Council's contributions to the System under Plan A for the years ending December 31, 1995, 1993, and 1994, were \$170,293, \$179,914, and \$176,704, respectively, equal to the required contributions for each year.

Note 7-Parish Council Member's Compensation

Each Council member received the following compensation allowed by Louisiana State Law for the year ended December 31, 1996:

Dennis LeBlanc, Chairperson	\$10,458
Agnes Anderson, 1/1/96 to 1/31/96	310
Curtis Anderson, 1/31/96 to 12/31/96	10,091
Riley Berthelot, 1/31/96 to 12/31/96	10,091
Lawrence Brown	6,800
Huey Brown, 1/1/96 to 1/1/96	10,091
Harlan Castelle, 1/1/96 to 12/31/96	10,091
Bernard Crochet, 1/1/96 to 1/1/96	391
Alcide Delapasse, 1/1/96 to 1/1/96	310
Larry Johnson	10,272
Fred McManis, 1/31/96 to 12/31/96	10,091
Betty Nelson	10,272
Larry Woods, 1/1/96 to 1/31/96	310

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 8-Long-Term Debt:

A. Changes in General Long-Term Debt Obligations

	Certificates of Indebtedness	Compensated Absences	Capital Lease	Total
Long-term obligations payable at December 31, 1995	\$4,769,000	\$153,207	\$62,668	\$5,004,875
Additions	500,000	87,070		587,070
Deductions	<u>(252,000)</u>	<u>(30,731)</u>	<u>(52,868)</u>	<u>(335,599)</u>
Long-term obligations payable at December 31, 1996	<u>4,017,000</u>	<u>149,546</u>	<u>9,800</u>	<u>4,176,346</u>

B. Summary of Certificates of Indebtedness

Certificates of Indebtedness at December 31, 1996, 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 revenues.	\$68,000
\$250,000 Certificate of Indebtedness, due in annual installments of \$17,000 to \$39,000 through February 1, 1999, interest at 8.25%. The Certificate is secured and payable from excess revenue.	97,000
\$900,000 Certificate of Indebtedness, due in annual installments of \$70,000 to \$135,000 through August 1, 2002, interest from 5.4% to 8.0% (average 7.01%). The Certificate is secured and payable from excess revenue.	600,000
\$4,000,000 Public Improvement Sales Tax Bonds, Series 1994, due in annual installments of \$110,000 to \$300,000 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.	3,775,000
\$300,000 Certificate of Indebtedness, Series 1996A, due in annual installments of \$25,000 to \$65,000 through April 1, 2009 plus interest from 4.0% to 5.125% (Average 4.56%). The Certificate is secured and payable from excess revenue.	...300,000
	<u>3,007,000</u>

**West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996**

Note 8-Long-Term Debt (Continued)

C. Debt Service Requirements to Maturity

The annual requirements to amortize the Certificates of Indebtedness outstanding at December 31, 1996, are as follows:

Year Ended December 31,	
1997	\$300,000
1998	327,000
1999	305,000
2000	295,000
2001	315,000
2002 to 2015	3,495,000
Total	<u>5,037,000</u>

The following is a summary of certificates of indebtedness at December 31, 1996, and interest to maturity for 1997 and to maturity:

	1997	To Maturity
Principal requirements	\$300,000	\$5,037,000
Interest requirements	180,432	2,358,141
Total requirements	<u>680,432</u>	<u>7,395,141</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 Brasly, Town of Adlis, City of Port Allen and Archdiocese 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 8-Long-Term Debt (Continued)

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 District 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.

Note 9-Receivables and Payables

Interfund receivables and payables at December 31, 1996, are as follows:

	Receivables	Payables
General Fund	\$195,077	
Special Revenue Funds		
Special Roads and Drainage	9,473	
Capital Projects		
Correctional Facility	92,813	
Trust and Agency Funds		
Poysian Endowment Revenue		
Expendable Trust Fund		\$4,419
Nonexpendable Trust Fund	4,419	
Sales and Use Tax Fund		295,303
	<u>290,382</u>	<u>299,782</u>

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

	State of Louisiana
General Fund	\$396,756
Special Revenue Funds	51,001
	<u>\$447,757</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 10-Interfund Transfers

Operating Transfers

Transfers in and out are listed by fund for the year 1996:

	<u>In</u>	<u>Out</u>
General Fund		\$1,457,900
Special Revenue Funds:		
Recreation	\$495,000	
Special Roads and Drainage	460,000	
Criminal Court	70,000	
Community Center		35,000
911	4,000	
Mass Transit	13,000	
Recreation Special Projects	77,000	
Liquor	1,700	
Debt Service Funds:		
1996 Council on Aging	67,000	
1984 Correctional Facility Bonds	366,000	
1988 Road Overlay	42,000	
1989 Building Addition	38,000	
Road Bond Construction	113,000	
Capital Project Funds:		
Parish Road Trust	129,000	200,000
Reserve for Equipment Purchase	267,000	
Council on Aging		67,000
Correctional Facility	_____	_365,000
	<u>2,135,900</u>	<u>2,135,900</u>

Note 11-Contingent Liabilities

The Parish Council is a defendant in no 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 judgments against the Parish Council on a current basis from available financial resources.

West Eaton House Parish Council
Notes to Financial Statements
December 31, 1996

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, 1996, is presented as follows:

	General Fund	Special Revenue Funds
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	\$417,752	\$262,944
Adjustments - to adjust for accruals	<u>(7,455)</u>	<u>15,585</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>410,297</u>	<u>278,529</u>

Note 13-Deferred Revenue

Deferred revenue consists of property tax received, but not to be recognized as revenue until 1996, except for \$216,907, which is deferred grant revenue recorded in the Federal Grant Special Revenue Fund.

Note 14-Past Retirement Benefits

During 1996, the Parish Council provided life and health insurance benefits to 25 qualifying retired employees at a cost of \$23,057. All retired employees receiving full retirement benefits qualify. The Parish Council adopted a resolution on April 8, 1995 approving surviving spouses coverage under the plan. These benefits are financed and recorded on a "pay as you go" basis.

Note 15-Deferred Compensation

The Parish Council offers its employees an optional deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all Parish Council 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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1996

Note 15-Deferred Compensation (Continued)

purchased with these amounts, and all income attributable to these 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 Parish Council 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 \$735,712 as of December 31, 1996.

Note 16-Lease Commitments

The Parish Council has entered into capital lease agreements to acquire and use certain machinery. The original lease terms range from 24 to 48 months. All current leases will expire during the next year. 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 Parish Council 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.

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, 1996.

1997	<u>\$9,800</u>
Total minimum lease payments	9,800
Less amounts representing interest	.0250
Present value of minimum lease payments	<u>\$9,775</u>

The machinery under capital leases totaled \$177,630 at December 31, 1996.

There are no material operating leases.

**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 Council
 General Fund
 Balance Sheet
 December 31, 1996

A S S E T S

Assets	
Cash	\$1,266,115
Investments	300,000
Receivables (net where applicable of allowances for uncollectibles)	
Taxes	520,240
Due from other funds	160,077
Due from other governments	106,796
Noncurrent receivables	<u>838</u>
Total assets	<u>2,287,046</u>

Liabilities and Fund Balance

Liabilities	
Accounts payable	520,695
Deferred revenue	<u>320,240</u>
Total liabilities	<u>840,935</u>
Fund Balance	
Reserved for noncurrent receivables	838
Unreserved	
Undesignated	<u>1,346,253</u>
Total fund balance	<u>1,347,111</u>
Total liabilities and fund balance	<u>2,287,046</u>

West Baton Rouge Parish Council
 General Fund
 Statement of Revenue, Expenditures and
 Changes in Fund Balance
 Year Ended December 31, 1996

Revenue		
Taxes		
Ad valorem	\$440,217	
Sales and use	3,092,700	
Other	<u>12,188</u>	\$3,545,105
Licenses and permits		333,136
Intergovernmental		378,319
Charges for services:		
Garbage collection	460,834	
Court costs and other fees	50,330	
Other	<u>6,526</u>	518,078
Interest		63,385
Miscellaneous		<u>33,412</u>
Total revenue		4,292,523
Expenditures - Current		
General Government		
Legislative		202,642
Judicial		
District Court	66,138	
District Attorney	17,848	
Clerk of Court	18,713	
Cloner	108,221	
City Court	<u>33,572</u>	345,491
Elections		
Register of Voters	48,715	
Elections	<u>6,571</u>	47,286
General Administration		
General Financial Administration		1,071,308
Others		
Planning and zoning	5,140	
General governmental buildings	<u>402,722</u>	402,862
(Amount carried forward)		2,017,939
(Continued)		

West Baton Rouge Parish Council
 General Fund
 Statement of Revenue, Expenditures and
 Changes in Fund Balances
 Year Ended December 31, 1996

(Amount brought forward)		\$2,017,850
Public Safety		
Sheriff	\$212,111	
Civil Defense	52,607	
Consulting	98,489	
Ambulance service	3,600	
Animal impound	<u>17,081</u>	393,808
Public Works		
Lighting	80,341	
Sanitation	432,839	
Mosquito control	<u>8,200</u>	521,380
Health and Welfare		
Food stamp program	65,052	
Commodity distribution	3,875	
Miscellaneous	<u>322</u>	69,249
Economic Development		<u>2,320</u>
Total expenditures		1,002,176
Excess of revenue over expenditures		1,015,674
Other Financing Sources (Uses)		
Operating transfers out		(1,497,900)
Excess of revenue and other financing sources over expenditures and other uses		414,267
Fund Balance, beginning		1,131,814
Fund Balance, ending		1,380,111

(Continued)

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Year Ended December 31, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$440,000	\$440,707	\$707
Sales and use	3,099,000	3,162,409	63,409
Other	31,000	31,296	296
	<u>3,570,000</u>	<u>3,634,412</u>	<u>64,108</u>
Licenses and permits	318,000	322,136	4,136
Intergovernmental	374,350	377,166	2,816
Charges for services			
Garbage collection	466,700	480,343	13,643
Costs, fees and charges	43,911	49,143	5,232
Other	3,022	1,031	(1,991)
	<u>513,633</u>	<u>530,517</u>	<u>16,884</u>
Income	62,250	65,785	3,535
Miscellaneous	35,412	31,412	(4,000)
	<u>4,883,663</u>	<u>4,833,692</u>	<u>(50,000)</u>
Expenditures - Current			
General Government			
Legislative	202,342	202,460	(118)
Judicial			
District Court	69,000	69,138	(138)
District Attorney	18,500	17,848	652
Clerk of Court	19,000	16,719	2,281
Coroner	308,300	308,221	(79)
City Court	30,600	32,371	(1,771)
	<u>350,300</u>	<u>355,497</u>	<u>(5,197)</u>
Elections			
Registrar of Voters	40,300	40,718	(418)
Elections	7,000	6,571	429
	<u>47,300</u>	<u>47,289</u>	<u>11</u>
General Administration			
General financial administration	1,111,500	1,182,628	(71,128)
Others			
Planning and zoning	8,300	9,140	(840)
General governmental building	381,000	429,120	(48,120)
	<u>389,300</u>	<u>448,260</u>	<u>(58,960)</u>
	<u>2,015,952</u>	<u>2,059,796</u>	<u>(43,844)</u>
(Amounts carried forward)			
(Continued)			

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and
Change in Fund Balance - Budget and Actual
(Non-GAAP Budgetary Basis)
Year Ended December 31, 1996

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
(Amounts brought forward)	\$2,025,595	\$2,050,796	(25,201)
Public Safety			
Sheriff	223,000	214,340	7,660
Civil Defense	38,818	52,607	(13,789)
Consulting - engineering	96,373	96,489	(16,114)
Ambulance service	4,000	3,600	400
Animal impound	31,100	29,550	1,550
	<u>493,291</u>	<u>496,626</u>	<u>-4,435</u>
Public Works			
Lighting	83,000	79,851	9,149
Sanitation - garbage	435,000	432,838	2,162
Mosquito control	18,000	8,200	9,800
	<u>536,000</u>	<u>518,889</u>	<u>17,111</u>
Health and Welfare			
Food stamp program	68,000	65,852	2,148
Commodity distribution	1,000	3,873	(2,873)
Miscellaneous	1,000	715	285
	<u>70,000</u>	<u>69,650</u>	<u>350</u>
Economic Development	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Total expenditures	3,028,843	3,042,841	(13,998)
Excess (deficiency) of revenue over expenditures	1,896,752	1,887,955	28,797
Other Financing Sources (Uses)			
Operating transfer out	(1,662,800)	(1,662,800)	—
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	233,952	225,155	28,797
Fund Balance, beginning:	1,332,814	1,332,814	—
Fund Balance, ending	1,566,766	1,557,969	28,797

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 expenditures for specific purposes.

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

Special Road 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 48:353.

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 531.11 of Title 15 of the Louisiana Revised Statutes of 1990, 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 judge.

The statute also requires 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.

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

Special Revenue Funds (Continued)

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 Parishian Corporation of Baton Rouge. There is currently a fee of \$1.00 to ride the bus.

Community 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 \$.85 per month on all telephone bills.

West Boston Range Parish Council
Special Revenue Funds
Combining Balance Sheet
December 31, 1996

Assets	Special Re- novation Funds	Special Roads and Drainage	Health Dist.	Recre- ation	Drainage Main- tenance	Com- munity Center
Assets						
Cash	\$1,031	\$21,889	\$53,404	\$12,000	\$118,506	\$185,285
Investments					100,000	
Receivables (net where applicable of allowances for uncollectibles)						
Taxes, including interest, penalties and fees			138,649		1,064,127	504,018
Due from other funds		8,470				
Due from other governments		30,340				
Other	-----	-----	-----	-----	-----	-----
Total assets	2,102	60,699	111,853	24,000	1,282,633	689,303
Liabilities and Fund Balances						
Liabilities						
Deferred revenue			298,688		1,064,127	234,318
Total liabilities			298,688		1,064,127	234,318
Fund Balances						
Unreserved-undesignated	1,102	30,005	50,406	12,000	218,506	455,285
Total liabilities and fund balances	1,102	60,010	111,012	12,000	1,282,633	689,603

Museum Fund	Cultural Center	Fairfax Exhibits	Federal Grants	Community Action Network	Mass Transit	Commodity Distribution	Bill	Total
579	5,208	141,889	214,503	11,715	11	43	286	394,615
		148,273					8,128	1,811,387
	9,488							9,473
		18,362						41,831
								19,281
511	14,118	242,812	214,503	11,715	11	43	1,406	1,391,531
		149,273	214,503					2,000,579
		149,273	214,503					2,000,579
523	14,708	181,262		11,715	11	43	9,466	1,758,158
522	14,708	208,555	214,503	11,715	11	43	9,466	2,711,712

**West Baton Rouge Parish Council
Special Revenue Funds
Combining Statement of Revenue, Expenditures,
and Changes in Fund Balances
Year Ended December 31, 1996**

	Special Rever- sion Funds	Special Roads and Drainage	Health Unit	Recre- ation	Drainage Main- tenance	Com- munity Center
Revenue						
Taxes		\$127,809	\$118,000		\$90,435	\$275,480
Intergovernmental		403,910	16,710		38,490	21,210
Charges for services						13,600
Fees and licenses						
Interest	894	627	3,400	570	70,400	11,700
Miscellaneous	—	—	—	20,500	—	—
Total revenue	984	534,347	248,110	21,570	200,665	313,990
Expenditures - Current						
General Government						
Public safety		911,856			903,678	
Public works						
Health and welfare			208,460			208,100
Culture and recreation	70,110			208,200		
Urban redevelopment financing and bond stamps	—	—	—	—	—	—
Total expenditures	70,110	911,856	208,460	208,200	903,678	208,100
Excess (deficiency) of revenue over expenditures	(71,126)	(377,509)	39,650	(186,630)	106,987	105,890
Other financing sources (uses)						
Operating transfers in (out)	21,000	180,000	—	600,000	—	(20,000)
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	4,874	142,491	39,650	413,370	106,987	85,890
Fund Balances, beginning	—	26,524	20,680	—	160,730	100,250
Fund Balances, ending	4,874	173,015	60,330	413,370	267,717	186,140

Museum Fund	Criminal Cases	Public Projects	Federal Grants	Com- munity Alert Network	Mass Trench	Com- modity Disse- mination	Bill	Total
		155,313	1,828,475					1,648,518
							188,791	5,195,829
	148,403	7,404		364	1		2	117,436
258	235	85		11,622	878	64,182		148,403
								38,317
								88,652
228	148,678	113,813	1,828,475	11,729	903	64,182	188,792	5,655,805
								315,174
	279,174	38,604		99			113,264	171,907
								1,858,498
					14,816	44,271		155,898
								828,750
			1,858,175					2,668,125
	218,174	38,604	1,858,175	99	14,816	44,271	113,264	4,745,176
228	684,942	75,119	11,700	11,650	113,633	(79)	14,809	(78,971)
								1,081,900
	30,880		1,750		11,280		4,800	1,081,900
258	3,454	75,119		11,650	(433)	(79)	(403)	298,929
321	11,264	85,000		85	444	82	5,811	479,129
321	14,718	104,282		11,115	11	41	5,805	758,158

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue:			
Miscellaneous			
Interest	\$00	\$161	(161)
Expenditures			
Culture and recreation			
Park improvements	64,244	72,732	(7,888)
Excess (deficiency) of revenue over expenditures	(64,244)	(72,571)	(7,817)
Other Financing Sources			
Operating transfer in	77,000	77,000	
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	12,756	4,429	(7,817)
Fund Balance, beginning	____661	____661	_____
Fund Balance, ending	12,850	5,132	(7,812)

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes, off-track betting	\$230,000	\$131,500	(98,500)
Intragovernmental			
Severance tax	165,000	162,960	(2,040)
Parish road	150,000	242,576	(7,424)
Interest	700	627	73
Total Revenue	545,700	537,063	(8,637)
Expenditures			
Public works			
Road maintenance	1,000,500	955,856	44,644
Excess (deficiency) of revenue over expenditures	(454,800)	(418,793)	36,007
Other Financing Sources			
Operating transfer in	460,000	460,000	—
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	5,200	31,207	26,007
Fund Balance, beginning	792	792	—
Fund Balance, ending	5,992	31,999	26,007

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$220,000	\$218,853	(\$1,147)
Intergovernmental			
State revenue sharing	16,500	16,753	253
Interest	<u>4,000</u>	<u>3,988</u>	<u>(12)</u>
Total revenue	240,500	241,581	1,081
Expenditures			
Health and welfare	227,500	229,665	2,165
Excess (deficiency) of revenues over expenditures	13,000	11,916	6,916
Fund Balance, beginning	<u>31,488</u>	<u>31,488</u>	—
Fund Balance, ending	<u>44,488</u>	<u>43,404</u>	6,916

West Harts Range Parish Council
 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, 1994

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Interest	\$75	\$75	(0)
Commissions	30,000	31,591	\$1,591
Total revenue	30,075	31,666	1,590
Expenditures			
Culture and recreation	510,450	510,225	1,227
Excess (deficiency) of revenue over expenditures	(480,375)	(478,559)	1,816
Other Financing Sources			
Operating transfers in	(600,000)	(600,000)	—
Excess of revenue and other financing sources over expenditures and other uses	1,625	11,441	1,816
Fund Balance, beginning	668	668	—
Fund Balance, ending	2,293	12,089	1,816

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$90,000	\$90,455	(545)
Intergovernmental			
State revenue sharing	25,000	24,491	(509)
Interest	30,000	30,425	425
Total revenue	145,000	145,442	(558)
Expenditures			
Public works	114,715	102,638	12,077
Excess (deficiency) of revenue over expenditures	41,285	42,804	11,519
Fund Balance, beginning	162,726	162,726	—
Fund Balance, ending	204,011	211,530	11,519

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$275,000	\$275,480	\$480
Intergovernmental			
State revenue sharing	31,000	31,219	219
Charges for services	13,300	13,659	359
Interest	12,500	12,733	233
Total revenue	321,700	323,081	1,381
Expenditures			
Culture and recreation	208,800	208,129	671
Excess of revenue over expenditures	82,800	114,952	32,152
Other Financing Uses			
Operating transfer out	(35,000)	(35,000)	—
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	47,800	79,952	32,152
Fund Balance, beginning	108,283	108,283	—
Fund Balance, ending	156,083	188,235	32,152

West Baton Rouge Parish Council
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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfa- vorable)
Revenue			
Miscellaneous		\$250	\$250
Excess (deficiency) of revenue over expenditures		250	250
Fund Balance, beginning	\$223	223	—
Fund Balance, ending	\$473	473	250

West Baton Rouge Parish Council
 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, 1998

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue:			
Fees and forfeits	\$133,000	\$149,870	\$16,870
Interest	— 216	— 325	— (109)
Total revenue	133,218	150,895	16,869
Expenditures:			
General government			
District Court	\$1,900	77,358	\$ 75,458
District Attorney	126,150	132,816	— (6,666)
Total expenditures	128,050	110,174	17,876
Excess (deficiency) of revenue over expenditures	(8,254)	(65,079)	56,825
Other Financing Sources:			
Operating transfers in	85,000	70,000	(15,000)
Excess of revenue and other financing sources over expenditures and other uses	76	4,921	4,145
Fund Balance, beginning	— 308	— 308	—
Fund Balance, ending	<u>1,084</u>	<u>5,322</u>	<u>4,145</u>

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$126,000	\$126,303	\$303
Interest	—	—	—
Total revenue	126,000	126,303	303
Expenditures			
Public Safety			
Kernal/Inevitable Detention	100,000	88,746	11,254
Excess (Deficiency) of revenue over expenditures	26,000	45,061	19,061
Fund Balance, beginning	86,813	86,813	—
Fund Balance, ending	112,813	141,874	29,061

West Baton Rouge Parish Council
Special Revenue Fund
Federal Grants
Statement of Revenue, Expenditures, and Change in
Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental	\$2,928,475	\$2,928,475	
Expenditures			
Urban redevelopment, housing, energy assistance and food stamps	2,930,175	2,930,135	
Excess (deficiency) of revenue over expenditures	(1,700)	(1,700)	
Other Financing Sources			
Operating transfer in	1,700	1,700	
Excess (deficiency) of revenue and other financing sources over expenditures and other uses			
Fund Balance, beginning	---	---	---
Fund Balance, ending	---	---	---

West Baton Rouge Parish Council
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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Miscellaneous	\$11,500	\$11,425	(75)
Interest	___300	___304	_4
Total revenue	11,800	11,729	(71)
Expenditures			
Public safety	___100	___50	_50
Excess (deficiency) of revenue over expenditures	11,700	11,679	(21)
Fund Balance, beginning	___85	___85	---
Fund Balance, ending	<u>11,785</u>	<u>11,713</u>	<u>(72)</u>

West Baton Rouge Parish Council

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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Grants - State			
Interest	55	55	
Miscellaneous	1,000	870	(130)
Total revenue	1,055	925	(130)
Expenditures			
Culture and recreation			
Contract payment	10,610	10,610	—
Excess (deficiency) of revenue over expenditures	(10,610)	(10,635)	(25)
Other Financing Sources			
Operating transfer in	13,200	13,200	—
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(410)	(435)	(25)
Fund Balance, beginning	—464	—464	—
Fund Balance, ending	—32	—11	(21)

West Baton Rouge Parish Council
 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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Miscellaneous	\$47,000	\$44,193	(\$2,807)
Expenditures			
Health and Welfare			
Commodity distribution	\$5,300	\$4,233	\$1,067
Excess (deficiency) of revenue over expenditures	\$41,700	\$39,960	(\$1,740)
Fund Balance, beginning	<u> \$2</u>	<u> \$2</u>	—
Fund Balance, ending	<u> \$41,702</u>	<u> \$39,962</u>	<u> \$1,740</u>

West Baton Rouge Parish Council
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, 1996

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Charges for services	\$108,000	\$08,585	\$99,415
Interest	_____2	_____2	_____
Total revenue	108,002	8,587	99,415
Expenditures			
Public Safety	113,800	113,992	808
Excess (deficiency) of revenue over expenditures	(5,798)	(4,405)	1,393
Other Financing Sources			
Operating transfer in	_5,000	4,000	(1,000)
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(798)	(405)	393
Fund Balance, beginning	_____903	_____903	_____
Fund Balance, ending	_____105	_____498	_____393

Debt Service Funds

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

1995 Council on Aging Bonds - To account for the \$300,000 Council Aging certificate of indebtedness.

1988 Road Overlay - To record monies for payment of the 1988 \$250,000 Certificate 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 Certificate 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 \$600,000 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 Haven Range Parish Council
Debt Service Funds
Combining Balance Sheet
December 31, 1996

	1996 Council on Aging Funds	1994 Correct- ional Facility Bonds	1992 Road Bond Construction Fund	1989 Building Addition Fund	1988 Road Overlay Fund	Totals
Assets						
Cash	\$14,096	\$71,738	\$134,817	\$43,166	\$95,513	\$359,130
Investments at cost	\$3,301	\$15,611	—	—	—	\$18,912
Total assets	\$17,397	\$87,349	\$134,817	\$43,166	\$95,513	\$378,042
Fund Balances						
Reserved for debt service	\$17,397	\$87,349	\$134,817	\$43,166	\$95,513	\$378,042
Total fund balances	\$17,397	\$87,349	\$134,817	\$43,166	\$95,513	\$378,042

West Baton Rouge Parish Council
Debt Service Funds
Combining Statement of Revenue, Expenditures
and Changes in Fund Balances
December 31, 1996

	1996 Council On Aging Bonds	1994 Correctional Facility Bonds	1992 Road Bond Construction Fund	1989 Building Addition Fund	1988 Road Overlay Fund	Totals
Revenue						
Interest	\$1,178	\$27,968	\$8,688	\$2,232	\$4,878	\$46,001
Intergovernmental	21,656					21,656
	<u>28,794</u>	<u>27,968</u>	<u>8,688</u>	<u>2,232</u>	<u>4,878</u>	<u>71,673</u>
Other Financing Sources						
Operating transfers in	61,000	356,800	115,800	18,800	42,800	628,000
Total revenue and other financing sources	<u>89,794</u>	<u>384,868</u>	<u>124,488</u>	<u>21,032</u>	<u>47,678</u>	<u>701,673</u>
Expenditures						
Debt service						
Road principal		115,000	80,000	27,000	30,000	252,000
Interest	3,856	248,140	33,481	9,185	8,800	303,462
Paying agent fees and other	3,820	____41	____791	1,051	____267	12,969
Total expenditures	<u>7,676</u>	<u>263,181</u>	<u>113,272</u>	<u>37,187</u>	<u>39,067</u>	<u>462,383</u>
Excess (Deficit) of revenue and other financing sources over expenditures	79,700	121,687	9,487	3,065	9,463	134,995
Fund Balances, beginning	____	653,305	123,120	81,181	83,621	941,226
Fund Balances, ending	<u>79,700</u>	<u>824,992</u>	<u>132,607</u>	<u>84,246</u>	<u>93,084</u>	<u>1,074,226</u>

Capital Project Funds

Council on Aging Bonds - To account for bond proceeds to construct Council on Aging facility.

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.

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

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

**West Baton Rouge Parish Council
Capital Project Funds
Combining Statement of Revenue, Expenditures, and
Changes in Fund Balance
Year Ended December 31, 1996**

	Council on Aging Facility Fund	Parish Road Trust Fund	Reserved For Equipment Purchase Fund	Community Center Capital Improvement Fund	Corrected Facility	Total
Revenue						
Taxes					\$1,408,413	\$1,408,413
Interest	113,526	3216,459	58,107	9758	80,542	311,762
Intergovernmental	13,526	218,459	8,107	759	889,752	889,752
Other financing sources						
Operating transfers in		125,000	167,000			292,000
Proceed of bond sale	528,000					528,000
Total revenue and other financing sources	613,526	344,459	225,607	1,192	2,387,702	3,501,206
Expenditures						
Capital outlay	7,800		192,942	20,368	2,842,319	3,073,509
Public works					246,336	246,336
Other financing uses						
Operating transfers out	62,000	200,000			265,000	601,000
Total expenditures and other financing uses	69,800	200,000	192,942	20,368	3,104,655	3,162,652
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	494,717	144,459	32,665	(19,176)	(77,353)	(108,110)
Fund balance, beginning	---	3,811,308	31,832	21,889	1,214,639	5,101,438
Fund balance, ending	494,717	3,955,767	64,497	2,713	1,137,286	5,162,510

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.

Nonspendable 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-meal 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 Council
Trust and Agency Funds
Combining Balance Sheet
December 31, 1998

Assets	Non- pendable Trust - Payroll Endowment Principal	Expend- able Trust - Payroll Endow- ment Revenue	All Agency Funds	Totals
Assets				
Cash	\$3,744		\$763,893	\$767,637
Investments	83,578			83,578
Investments, in deferred compensation			716,713	716,713
Receivables (net where applicable of allowances for uncollectibles)				
Loans	23,500			23,500
Other	3,818			3,818
Due from other funds	—	4,419	—	—
Total assets	117,640	4,419	1,481,603	1,604,662
Liabilities and Fund Balances				
Liabilities				
Accounts payable		4,419		4,419
Due to other funds	4,419		399,363	399,382
Deposits and reserve accounts			721,771	721,771
Due to other governments	—	—	482,452	482,452
Total liabilities	4,419	4,419	1,481,603	1,481,603
Fund Balances				
Reserved for loans	113,221	—	—	113,221
Total fund balances	113,221	—	—	113,221
Total liabilities and fund balances	117,640	4,419	1,481,603	1,604,662

West Baton Rouge Parish Council
All Agency Funds
Statement of Changes in Assets and Liabilities
Year Ended December 31, 1996

Sales and Use Tax Fund

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
Assets				
Cash				
Sales tax escrow	\$368,116	\$368,148	\$728,795	\$8,589
Sales and use tax	768,467	11,462,781	11,800,849	730,799
Hotel-Motel tax	15,617	194,848	195,127	15,236
Operational license	1,074	303,872	306,164	782
Offtrack betting	3,482	128,738	122,859	32,351
Total assets	1,157,713	12,462,479	12,854,300	768,857
Liabilities				
Due to other funds	\$301,317		\$3,854	\$297,463
Escrow for litigation and other	368,118		364,852	3,266
Due to other governments	487,284		21,818	465,466
Total liabilities	1,157,713		397,624	766,195

Deferred Compensation Fund

Assets				
Investment in deferred compensation plan	\$768,808	\$25,125	\$183,320	\$710,713
Liabilities				
Deposits and escrow accounts	\$768,808	\$25,125	\$183,320	\$710,713

Totals All Agency Funds

Assets				
Cash	\$1,157,717	\$12,462,479	\$12,854,300	\$768,808
Investment in deferred compensation	768,808	25,125	183,320	710,713
Total assets	1,926,525	12,587,604	13,037,620	1,479,521
Liabilities				
Due to other funds	\$301,317		\$3,854	\$297,463
Deposits and escrow accounts	1,137,934	25,125	183,320	1,211,779
Due to other governments	487,284		21,818	465,466
Total liabilities	1,926,525	25,125	209,092	1,484,608

General Fixed Assets

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

West Baton Rouge Parish Council
Statement of General Fixed Assets
December 31, 1996

General Fixed Assets	
Land	\$1,081,034
Buildings	14,020,400
Equipment	3,813,713
Equipment under capital leases	237,630
Total general fixed assets	<u>19,252,799</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	1,215,713
Donation of land	206,000
Capital Project Funds	
Community Center capital improvement	30,573
Reserve for equipment purchase	826,324
Correctional facilities	9,990,127
Special Revenue funds	
Drainage	87,488
Federal Revenue Sharing	79,396
Recreation	109,519
Roads	98,708
Health Unit	353,168
Criminal Court	770
Special recreation projects	160,499
Equipment under capital leases	137,630
911	<u>71,713</u>
Total invested in general fixed assets	<u>18,258,799</u>

West Baton Rouge Parish Council
Schedule of General Fixed Assets
By Function and Activity
December 31, 1996

	<u>Equipment</u>	<u>Building</u>	<u>Land</u>	<u>Total</u>
Culture and recreation	\$480,313	\$1,156,487	\$406,170	\$2,042,970
Economic development	1,611	17,119		18,730
General government				
Administrative	162,667	1,882,681	284,828	2,330,176
Elections	6,388	16,000		22,388
Judicial	43,145	285,080		328,225
Legislative	11,185			11,185
Health and welfare	48,869	519,464		568,333
Public safety				
Fire	4,180	106,550	18,500	129,230
Correctional facility		9,444,021	146,196	9,590,217
Sheriff	26,452			26,452
911 Service	71,793			71,793
Other	13,890	429,003	206,000	648,893
Public works	2,145,379	180,694		2,326,073
Equipment under capital lease	122,620	-----	-----	122,620
	<u>2,150,342</u>	<u>14,028,432</u>	<u>1,061,654</u>	<u>18,239,799</u>

West Baton Rouge Parish Council
 Schedule of Changes in General Fixed Assets
 By Function and Activity
 Year Ended December 31, 1996

	General Fixed Assets January 1, 1996	Additions	Deletions	General Fixed Assets December 31, 1996
Culture and recreation	\$2,038,620	\$3,350		\$2,041,970
Economic development	18,724			18,724
General government				
Administrative	2,187,325	342,392	\$9,943	2,330,178
Elections	22,388			22,388
Judicial	327,345			327,345
Legislative	81,383			81,383
Health and welfare	357,333			357,333
Public safety				
Fire	130,050			130,050
Correctional facility	6,840,813	2,749,246		9,590,157
Sheriff	26,432			26,432
911 Service	71,753			71,753
Other	438,853	210,360	500	648,843
Public works	2,178,214	549,766	1,000	2,326,013
Equipment under capital leases	<u>382,620</u>	<u> </u>	<u>210,360</u>	<u>157,650</u>
	<u>15,287,652</u>	<u>3,255,172</u>	<u>222,433</u>	<u>18,235,799</u>

General Long-Term Debt

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

West Baton Rouge Parish Council
Statement of General Long-term Debt
December 31, 1996

	<u>Totals</u>
Amounts to be Provided for the Payment of Long-Term Debt	
Amount available in debt service funds	\$840,354
Amount to be provided from revenue	8,355,592
Total available and to be provided	<u>5,195,385</u>
General Long-Term Debt Payable	
Certificates of Indebtedness	5,097,000
Compensated absences	189,546
Capital assets	<u>9,839</u>
Total general long-term debt payable	<u>5,195,385</u>



CERTIFIED PUBLIC ACCOUNTANTS

8000 WHITE PLAIN BLVD.
SUITE 300 EAST CHARLOTTE, NORTH CAROLINA 28226
(704) 363-0200 - FAX (704) 363-0200

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE NORTH CAROLINA SOCIETY OF CPAs
MEMBER OF THE AMERICAN SOCIETY OF PUBLIC ACCOUNTANTS
MEMBER OF THE AMERICAN ASSOCIATION OF UNIVERSITY PROFESSORS
MEMBER OF THE AMERICAN ASSOCIATION OF COLLEGE ACCOUNTANTS

12000 WOODBRIDGE BLVD.
SUITE 100
GREENSBORO, NORTH CAROLINA 27409
733-4444
12000 WOODBRIDGE BLVD.
SUITE 100
GREENSBORO, NORTH CAROLINA 27409
733-4444

June 8, 1997

Report on Supplementary Schedule of Federal Financial Assistance

Independent Auditor's Report

Members of the West Baton Rouge Parish Council
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

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

as of and for the year ended December 31, 1996, and have issued our report thereon dated June 8, 1997. These financial statements are the responsibility of the West Baton Rouge Parish Council's management. Our responsibility is to express an opinion of these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and **Government Audit Standards**, issued by the Comptroller General of the United States. These 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. 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.

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 Council. 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,

Hantron, Waymouth & Carroll L.L.P.

**West Basin Range Parish Council
Schedule of Federal Financial Assistance
Year Ended December 31, 1996**

Federal Grantor/Pass-Through Grantee/Program Title	Federal CFDA Number	Pass- Through Grantor's Number	Reimbursements/ Expenditures
Department of Agriculture			
Direct Programs:			
Food Stamp Program - Major Program	18.551		\$2,552,370
Food Stamp Operations - Major Program	18.551		<u>45,628</u>
			2,597,998
Passed through Louisiana			
Department of Agriculture and Forestry: Commodity Distribution	18.550		<u>8,968</u>
Department of Health and Human Services			
Passed through Louisiana Department of Labor:			
Community Services Block grant	13.960	909090	<u>43,792</u>
Passed through Louisiana Department of Social Services:			
Low Income Home Energy Assistance Program	13.789	406	<u>24,172</u>
Department of Housing and Urban Development			
Direct Programs:			
Section 8 (Housing)	14.156		89,000
Section 8 (Voucher)	14.156		<u>179,801</u>
			<u>267,801</u>
Department of Energy			
Passed through Louisiana Department of Social Services:			
Weatherization Assistance for Low Income Persons	80.042	689	<u>11,239</u>
			2,838,035

HAWTHORN, WAINMOUTH & CARROLL, L.L.P.

W. MARK CARROLL, CPA
DANIEL J. WAINMOUTH, CPA
DAVID E. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA
JAMES M. HAYES, CPA



CERTIFIED PUBLIC ACCOUNTANTS

1000 LAFAYETTE SQUARE
SUITE 1000, MONROE, LOUISIANA 70130
(504) 335-0000 • FAX (504) 335-0000

DAVID E. HAYES, CPA
DANIEL J. WAINMOUTH, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA
DAVID E. HAYES, CPA

June 6, 1997

**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 Council
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the West Baton Rouge Parish Council, Port Allen, Louisiana, overnight unit, as of and for the year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

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 Parish Council is the responsibility of the Parish Council'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 Council'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 the following instances noncompliance that are required to be reported herein under Government Auditing Standards.

The audit report is being submitted more than six months after the year and as required by state law. The report was delayed because of scheduling and typing delays.

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, Wainmouth & Carroll L.L.P.

11 CARROLL CENTER, SUITE
2000, PORT ALLEN, LOUISIANA 70056
PHONE 504-835-5100
FAX 504-835-5101
A MEMBER FIRM OF THE
HAWTHORN, WATMOUTH & CARROLL, L.L.P.
MEMBERSHIP OF CERTIFIED
PUBLIC ACCOUNTANTS



CERTIFIED PUBLIC ACCOUNTANTS

1100 SOUTH BAYVIEW BLVD.
SUITE 1000, PORT ALLEN, LOUISIANA 70056
(504) 835-5100 • FAX (504) 835-5101

HAWTHORN, WATMOUTH & CARROLL, L.L.P.
MEMBERSHIP FIRM OF
CERTIFIED PUBLIC ACCOUNTANTS
11 CARROLL CENTER, SUITE 2000
PORT ALLEN, LOUISIANA 70056
PHONE 504-835-5100
FAX 504-835-5101

June 6, 1997

**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 Council
Port Allen, Louisiana

Opinion:

We have audited the primary government financial statements of the

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

as of and for the year ended December 31, 1996 and have issued our report thereon dated June 6, 1997.

We have also audited the West Baton Rouge Parish Council's primary government's compliance with the requirements governing types of services allowed or disallowed, eligibility, matching, level of effort, or cost-sharing; 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, 1996. The management of the West Baton Rouge Parish Council, primary government, is responsible for the West Baton Rouge Parish Council'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 these 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, *Audit 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 Parish Council, oversight unit's compliance with these requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the West Baton Rouge Parish Council, 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, 1996.

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,

Arthur W. Supercelle, Jr., CAW 11111 P

4000 UNIVERSITY BLVD.
SUITE 1000
METairie, Louisiana 70002
PHONE: (504) 885-1111
FAX: (504) 885-1112
TELETYPE: (504) 885-1113
WWW.HWCAROLLS.COM



CHARTERED PUBLIC ACCOUNTANTS

4000 UNIVERSITY BLVD.
SUITE 1000, METairie, LOUISIANA 70002
PHONE: (504) 885-1111 FAX: (504) 885-1112

MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE AMERICAN SOCIETY OF PUBLIC ACCOUNTANTS
MEMBER OF THE NATIONAL ASSOCIATION OF ACCOUNTANTS
MEMBER OF THE NATIONAL ASSOCIATION OF CHARTERED PUBLIC ACCOUNTANTS

June 6, 1997

**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 Council, Primary
Government's Compliance with General Requirements**

Members of the West Baton Rouge Parish Parish Council
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the
West Baton Rouge Parish Council
Port Allen, Louisiana

as of and for the year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

We have applied procedures to test the West Baton Rouge Parish Council'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, 1996:

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 provisions 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 Council 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 Council, 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,

William W. Sizemore, Jr., Carroll, LA

15 JAMES MONROE, SUITE
2000 NEW ORLEANS, LOUISIANA 70112
504-581-1111
FAX 504-581-1112
15 JAMES MONROE, SUITE
2000 NEW ORLEANS, LOUISIANA 70112
504-581-1111
FAX 504-581-1112
15 JAMES MONROE, SUITE
2000 NEW ORLEANS, LOUISIANA 70112
504-581-1111
FAX 504-581-1112



CERTIFIED PUBLIC ACCOUNTANTS

MEMBER FIRM OF THE AICPA
MEMBER FIRM OF THE CPAA
MEMBER FIRM OF THE CMAA

15 JAMES MONROE, SUITE
2000 NEW ORLEANS, LOUISIANA 70112
504-581-1111
FAX 504-581-1112
15 JAMES MONROE, SUITE
2000 NEW ORLEANS, LOUISIANA 70112
504-581-1111
FAX 504-581-1112
15 JAMES MONROE, SUITE
2000 NEW ORLEANS, LOUISIANA 70112
504-581-1111
FAX 504-581-1112

June 6, 1997

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

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

Members of the West Baton Rouge Parish Council
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

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

as of and for the year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

In connection with our audit of the primary government financial statements of the West Baton Rouge Parish Council, oversight unit, and with our consideration of the West Baton Rouge Parish Council's control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-133, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-133, 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 these 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 Council, 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 Council, 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,

Stephen W. Cooper, III, Chartered CPA

11 FURNISH SERVICE TO THE
MEMBERS OF THE BOARD OF SUPERVISORS
AND TO THE PUBLIC
OFFICE: 1100 PINE BLVD.
SUITE 1000, PORT ALLEN, LA 70750
PHONE: (504) 833-1100
FACSIMILE: (504) 833-1101
TELETYPE: (504) 833-1102
ELECTRONIC MAIL: HANBORN@WAYMOUTH.COM



CERTIFIED PUBLIC ACCOUNTANTS

MEMBER FINANCIAL PLANNING BOARD
MEMBER AICPA - U.S. NATIONAL CPAS
MEMBER SECURITIES AND EXCHANGE COMMISSION

MEMBER OF AMERICAN INSTITUTE OF
CERTIFIED FINANCIAL PLANNERS
MEMBER OF NATIONAL ASSOCIATION OF
PUBLIC ACCOUNTANTS
MEMBER OF CALIFORNIA SOCIETY OF
PUBLIC ACCOUNTANTS
MEMBER OF TEXAS SOCIETY OF
PUBLIC ACCOUNTANTS

June 6, 1997

**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 Council as an Entity**

Members of the West Baton Rouge Parish Council
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

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

as of and for the year ended December 31, 1996, and have issued our report thereon dated June 6, 1997.

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 Council, 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 Council for the year ended December 31, 1996, 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 issued 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,

Harold W. Ingraworth, Jr., CPA

1100 JAMES FLEMING BLVD.
SUITE 2000
PORT ALLEN, LOUISIANA 70450
PHONE: (504) 833-2222
FAX: (504) 833-2222
WWW: WWW.HWCARROLL.COM



CERTIFIED PUBLIC ACCOUNTANTS

1100 JAMES FLEMING BLVD.
SUITE 2000, PORT ALLEN, LOUISIANA 70450
(504) 833-2222 • FAX (504) 833-2222

MEMBER OF LOUISIANA CPA SOCIETY
MEMBER OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF NATIONAL ASSOCIATION OF PUBLIC ACCOUNTANTS
MEMBER OF NATIONAL ASSOCIATION OF STATE SOCIETIES OF CPAs

June 6, 1997

**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 Council,
Primary Government Internal Control Structure
Over Its Federal Financial Assistance Programs**

Members of the West Baton Rouge Parish Council
Port Allen, Louisiana

Gentlemen:

We have audited the primary government financial statements of the

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

as of and for the year ended December 31, 1996, and have issued our report thereon dated June 6, 1997. We have also audited the West Baton Rouge Parish Council's primary government's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 6, 1997.

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, Audit 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 Council, 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, 1996, we considered the Parish Council primary government's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the West Baton Rouge Parish Council, 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 June 6, 1997.

The management of the West Baton Rouge Parish Council, primary government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assure 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
Debt/Bond
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, 1985, the West Baton Rouge Parish Council, primary government expended 89 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 Council 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,

Harold W. Rappaport, Jr. / Grant 110