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West Baton Rouge Parish Council
Primary Government Financial Statements
Port Allen, Louisiana
December 31, 1997

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(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, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/12/98

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HAYTHORN, WAYMOUR & CANNON, L.L.P.



CERTIFIED PUBLIC ACCOUNTANTS

REGISTERED STATE BOARD
OF ACCOUNTANCY, LOUISIANA, 1998
1000 BEECHWOOD + HAWTHORN BOULEVARD

June 16, 1998

Independent Auditor's Report

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MEMBER OF THE AICPA
MEMBER OF THE IIA
MEMBER OF THE CICA
MEMBER OF THE ICAEW

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the accompanying primary government financial statements of the

West Baton Rouge Parish Council
Port Allen, Louisiana

as of and for the year ended December 31, 1997, as listed in the table of contents. These general-purpose financial statements are the responsibility of the West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. 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 activities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the West Baton Rouge Parish Council as of and for the year ended December 31, 1997, and the results of its operations and the cash flows of its interseparable 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, 1997, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated June 16, 1998, on our consideration of West Baton Rouge Parish Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

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

Yours truly,

Hawthorn, Weymouth, & Carroll LLP

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

West Haven Rouge Parish Council
 Combined Balance Sheet -
 All Fund Types and Account Groups
 December 31, 1997

Assets	Governmental Fund Types			Fiduciary Fund Type Trust and Agency	Account Groups		Totals (Dimensional Item Debit)
	General	Special Revenue	Capital Projected		Fixed Assets	General Long-Term Debt	
Assets							
Cash and cash equivalents	\$1,942,979	\$1,408,218	\$1,159,276	\$928,744			\$5,811,029
Investments, at cost	290,979	109,878	594,944	82,872			3,915,206
Investment in deferred compensation							603,156
Receivables (net where applicable of allowances for uncollectibles)							
Taxes	486,702	1,738,206					2,227,908
Loans				22,939			22,939
Other				1,990			1,990
Prepays and other assets							60,237
Due from other funds	208,515	9,996	60,777				311,686
Due from other governments	114,309	233,696	99,825	5,378			347,999
Noncurrent receivables	17,343		16,993				34,696
Fund assets					\$20,181,408		20,181,408
Amount available in debt service funds						\$945,800	945,800
Amount to be provided for retirement of general long-term debt							4,524,207
Total assets	3,974,249	3,492,184	2,453,828	1,694,628	20,181,408	1,520,207	28,877,622

The accompanying notes are an integral part of these statements.

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

Liabilities and Fund Equity	Governmental Fund Types			Primary Fund Type Trust and Agency	Account Groups		Totals (Nonrecurring Items Only)
	General	Special Revenue	Capital Budget		General Fund Assets	Long-term Debt	
Liabilities							
Accounts payable	\$20,492	\$81,414	\$20,881	\$5,376			\$280,271
Deferred revenue	523,807	1,989,713					2,513,520
Due to other funds				311,698			311,698
Deposits and reserve accounts				788,015			788,015
Due to other governments				473,212			473,212
Compensated absences					\$142,340		142,340
Contributor of Intellektors					5,200,000		5,200,000
Capital leases					<u>26,058</u>		<u>26,058</u>
Total Liabilities	<u>\$544,489</u>	<u>2,071,127</u>	<u>\$20,881</u>	<u>1,568,229</u>	<u>\$1,330,398</u>		<u>\$9,600,302</u>
Fund Equity							
Treatment to food needs					\$20,000,488		20,000,488
Fund balance			\$845,980	114,239			845,880
Reserve for debt service							114,239
Reserve for loans							
Unreserved							
Unexpended	2,425,299	1,420,025	6,362,273				8,212,129
Total fund equity	<u>2,425,299</u>	<u>1,420,025</u>	<u>6,362,273</u>	<u>114,239</u>	<u>20,000,488</u>		<u>28,273,626</u>
Total Liabilities and fund equity	<u>2,971,285</u>	<u>3,491,152</u>	<u>6,383,154</u>	<u>1,682,468</u>	<u>20,000,488</u>		<u>28,873,928</u>

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 -
All Governmental Fund Types and Expendable Trust Funds
Year Ended December 31, 1993

	Governmental Fund Type				Fiduciary Fund Type Expendable Trust	Totals (Minor- ities (Only)
	General	Special Revenues	Debt Service	Capital Project		
Revenue:						
Taxes	\$3,648,173	\$2,791,128		\$382,901		\$6,822,202
Licenses and permits	353,213					353,213
Intergovernmental	358,952	2,868,008	\$58,542	93,680		3,379,182
Charges for services	641,447	47,852				689,299
Fees and forfeits		199,217				199,217
Interest	88,790	88,474	47,187	312,626	\$6,484	543,568
Miscellaneous	103,928	268,372		72		372,372
Total revenue	5,182,493	6,152,231	105,829	791,289	6,484	12,238,326
Expenditures - Current						
General government	1,898,084	923,444			5,376	2,826,884
Public safety	350,190	1,526,896				1,877,086
Public works	588,614	2,148,150				2,736,764
Health and welfare	44,827	309,934				354,761
Culture and recreation		743,315				743,315
Urban redevelopment and housing		1,483,468				1,483,468
Economic development	483,591					483,591
Capital outlay				1,661,369		1,661,369
Debt service			828,089			828,089
Total expenditures	3,274,286	6,631,327	828,089	1,661,369	5,376	12,210,447
Excess (deficiency) of revenue over expenditures	1,908,207	(479,096)	(722,260)	(870,080)	1,108	38,879
Other Financing Sources (Uses)						
Operating transfers in	290,000	1,488,274	537,206	372,930		2,688,410
Operating transfers out	(1,481,524)	(363,428)		(881,694)		(2,726,646)
Bond proceeds				308,000		308,000
Total other financing sources (uses)	(1,191,524)	1,124,846	537,206	(200,764)		308,000
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	682,683	(354,250)	(185,054)	(667,844)	1,108	38,879
Fund Balances, beginning	1,242,111	769,369	848,758	2,382,919	213,211	5,456,378
Fund Balances, ending	2,424,794	1,423,619	663,704	1,715,075	214,319	6,437,509

The accompanying notes are an integral part of these statements.

West Essex Rescue Fire Council
Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis)
General and Special Revenue Fund Types
Year Ended December 31, 1997

	General Fund			Special Revenue Funds			Totals		
	Budget	Actual (On	Variance	Budget	Actual (On	Variance	Budget	Actual (On	Variance
		Budgetary	Available		Budgetary	Available		Budgetary	Budgetary
	Basis)	(Unfavorable)	Basis)	Basis)	(Unfavorable)	Basis)	Basis)	(Unfavorable)	
Revenues									
Taxes	\$1,831,000	\$1,844,889	\$642,893	\$2,777,338	\$3,033,136	\$276,296	\$5,351,580	\$6,488,678	\$921,178
Licenses and permits	332,889	347,249	21,249	—	—	—	332,000	347,249	24,249
Inter-governmental	900,000	815,038	(7,862)	1,983,648	1,984,663	1,625	2,343,048	2,338,761	(6,287)
Charges for services	942,000	815,383	(71,283)	144,358	180,451	15,981	868,589	773,334	(95,254)
Fines and forfeits	36,000	58,793	21,793	133,029	111,224	(17,799)	172,000	111,224	(17,776)
Interest	—	—	—	36,338	80,332	43,993	72,580	168,642	96,062
Miscellaneous	63,200	82,033	21,333	1,631,038	250,658	(2,380,382)	1,514,780	807,492	(707,288)
Total revenues	4,344,700	5,552,388	812,338	6,984,348	8,073,624	1,089,276	18,809,088	21,278,322	2,469,234
Expenditures									
Current									
General government	2,258,750	1,855,327	463,423	497,038	496,278	98,722	2,817,790	2,281,606	536,184
Public utility	244,000	235,020	8,980	2,030,370	1,498,969	531,940	2,394,590	1,782,819	642,480
Public works	583,000	594,194	(9,394)	2,096,028	2,137,251	(36,221)	2,841,000	2,798,316	(62,684)
Health and welfare	59,800	44,827	14,973	221,038	203,068	11,980	315,000	259,427	65,573
Culture and recreation	—	—	—	872,338	838,347	34,013	872,338	838,347	34,013
Other enterprise	—	—	—	1,493,498	1,493,498	—	1,493,498	1,493,498	—
Debt and bonding	—	—	—	—	—	—	511,000	498,226	11,774
Economic development	—	—	—	—	—	—	—	—	—
Total expenditures	3,844,750	3,218,992	625,758	7,161,458	5,528,324	1,633,134	11,857,228	8,178,203	3,679,025
Excess (deficiency) of revenue over expenditures	499,950	1,918,396	1,448,439	(995,120)	(989,279)	279,890	(228,150)	(1,459,119)	1,618,209

(Continued)

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
 Combined Statement of Revenue, Expenditures and Changes in Fund Balances -
 Budget and Actual (Prior GAAP Budgetary Basis)
 General and Special Revenue Fund Types
 Year Ended December 31, 1997

	General Fund		Special Revenue Funds		Totals	
	Budget	Actual (On Budgetary Basis) (Favorable/Unfavorable)	Budget	Actual (On Budgetary Basis) (Favorable/Unfavorable)	Budget	Actual (On Budgetary Basis) (Favorable/Unfavorable)
(Amounts brought forward)	\$459,890	\$1,911,989	\$688,270	\$648,270	\$(225,178)	\$1,433,119
Other Financing Sources (Uses)						
Operating transfers in						
Operating transfers (out)	(1,291,800)	(1,240,524)	(501,524)	(501,420)	129,424	129,424
Total other financing sources (uses)	(1,291,800)	(1,240,524)	(501,524)	(501,420)	129,424	129,424
Excess (Deficiency) of revenue and other financing sources over expenditures and other uses	(\$731,000)	671,465	192,890	666,894	(398,240)	1,341,409
Fund Balances, beginning	1,468,374	1,468,374	668,318	668,318	2,136,692	2,136,692
Fund Balances, ending	395,924	2,140,839	1,001,214	1,335,208	1,202,948	3,476,727
(Continued)						

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
 Combined Statement of Revenue, Expenditures, and Changes
 in Retained Earnings/Fund Balance - Trust Fund
 Year Ended December 31, 1997

	Fiduciary Fund Type Nonexpendable <u>Trust</u>
Operating Revenue:	
Interest	\$8,459
Total revenue	8,459
Nonoperating Revenue (Expenses):	
Miscellaneous	5,376
Total expenses	5,376
Net income (loss)	1,118
Retained Earnings/Fund Balance, beginning	113,321
Retained Earnings/Fund Balance, ending	<u>114,539</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, 1997

	Fiduciary Fund Type Nonexpendable Trust
Cash Flows From Operating Activities	
Net income (loss)	\$1,118
Adjustments to reconcile net income (loss) to net cash	
Increase/ decrease in accounts receivable	828
Increase in accounts payable	<u>357</u>
Total cash provided (used) by operating activities	<u>2,303</u>
Cash Flows from Investing Activities	
Principal reduction of loans	3,000
Purchase of Treasury Bills	(82,871)
Redemption of treasury bills	<u>85,378</u>
Total cash provided (used) by investing activities	<u>5,707</u>
Net Increase in Cash	6,809
Cash beginning	<u>5,344</u>
Cash, ending	<u>12,153</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Notes to Financial Statements
Year Ended December 31, 2009

Introduction

The West Baton Rouge Parish Council is the governing authority for West Baton Rouge Parish and is a political subdivision of the State of Louisiana. The Parish Council is governed by nine (9) council members representing the various districts within the parish. The council members serve four-year terms that expire on January 4, 2010.

Louisiana Revised Statute 33-1236 gives the Parish Council various powers in regulating and directing the affairs of the parish and its inhabitants. The more notable of 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 20,472. The West Baton Rouge Parish Council maintains 135 miles of roads and has 130 employees.

Note I-Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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	12-31-97	Appoints majority of board
West Baton Rouge Parish Council on Aging	6-30-97	Appoints majority of board
West Baton Rouge Parish Tourist Commission	12-31-97	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 1	12-31-97	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 2	12-31-97	Appoints majority of board
West Baton Rouge Parish Waterworks District No. 4	12-31-97	Appoints majority of board
West Baton Rouge Parish Public Utilities	12-30-97	Appoints majority of board
West Baton Rouge Parish Museum	12-31-97	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.

GAAP 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).

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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (Continued)

B. Fund Accounting (Continued)

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.

C. Basis of Accounting

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

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

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

West Bates Range Parish Council
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

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 nonspendable trust funds. Under this method, revenue is recorded when earned and expenses are recorded as the liabilities are incurred.

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

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

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

D. Budget Policies and Budgetary Accounting

The 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (Continued)

D. Budget Policies and Budgetary Accounting (Continued)

6. The appropriated budget for the General and Special Revenue Funds is adopted on the cash basis. Budgetary comparisons presented in this report compare the adopted budget with actual data on the budgetary (cash) basis.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. Encumbrances are not recorded by the Parish Council; accordingly, no encumbrances are outstanding.
9. Budgeted amounts shown are as originally adopted or amended by the Parish Council. Each year the budgetary information for comparisons include the amended budget.

E. Cash and Cash Equivalents and Investments

Cash for the primary government includes the following accounts:

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

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits. It is the Parish Council's policy to include as cash equivalents amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

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

F. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (Continued)

F. Fixed Assets

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 revenues such as tobacco tax, beer tax, and parish transportation funds. Since property tax levied in 1997 is deferred, no allowance for doubtful accounts is recorded. Any adjustments will be made in 1998 when collected.

H. Long-Term Debt

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

I. Reserves and Designations of Fund Equity

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

J. Total Column on Combined Statements - Overview

Total column on the Combined Statements - Overview is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to consolidation. Interfund items are not eliminated from the total column.

K. Compensated Absences

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

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 1-Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (Continued)

Years Service	Vacation
0-4	10 days/year
5-14	12 days/year
15-19	20 days/year
over 20	25 days/year

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

Employees may accumulate vacation and sick leave time without limitation. Only vacation leave is payable upon resignation, discharge, death, retirement, or removal due to reduction in force. Payment for vacation leave is limited to 300 hours under all circumstances.

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No expenditure is reported for these amounts. In accordance with the provisions of GASB Codification Section C90, no liability is recorded for vesting 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 disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 2-Cash and Cash Equivalents

At December 31, 1997, the Parish Council has cash and cash equivalents (book value) as follows:

Cash on hand	\$1,100
Demand deposits	173,719
Interest-bearing demand deposits	<u>5,637,233</u>
	<u><u>5,811,952</u></u>

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

At December 31, 1997, the Parish Council has \$6,410,456 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$6,362,495 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASH Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASH Statement 3, Louisiana Revised Statute 49:1219 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 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, 1997 the Parish Council holds investments as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
PNMA and PHLMC mortgage backed securities, yield 6.5% to 8.0%, with maturities from 27 to 30 years	\$9,027,374	\$9,074,387
Certificate of deposits, yield 5.85% less than one year	139,754	139,754
U.S. Treasury Note, yield 5.84%, maturing 1998	65,206	65,000
U.S. Treasury Note, yield 5.22%, maturing 1998	<u>82,872</u>	<u>82,000</u>
	<u><u>9,315,206</u></u>	<u><u>9,361,141</u></u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 3-Investments(Continued)

The investments in mortgage backed securities are held in the name of the Parish Council, by Prime Webber and Development Securities Corporation, investment broker, and are insured and registered. They are classified as Category 1, in applying credit risk of GAOB Codification Section 190.164.

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 (GAOB Category 3).

Note 4-Property Taxes

All taxable property in Louisiana is required by law to be assessed annually as 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 1934 Louisiana Constitution provided that, beginning in 1938, all land and residential property be assessed at 30% of fair market value; agricultural, horticultural, marsh lands, timber lands, and certain historic buildings be assessed at 30% of "use" value; and all other property be assessed at 15% of fair market value. Fair market values are determined by the elected assessor of the parish and are subject to review and final certification by the Louisiana Tax Commission. The assessor is required to reappraise all property every four years.

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

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

The 1997 property tax calendar was as follows:

Millage rates adopted	April 10, 1997
Board of Review	August 30, 1997
Tax bills mailed	November 9, 1997
Due date	December 31, 1997
Certified delinquent notice	March 15, 1998

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 assessments 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, 1998.

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, 1997

Note 5-Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	Balance January 1, 1997	Additions	Adjustments and Deletions	Balance December 31, 1997
Land	\$1,061,054			\$1,061,054
Buildings	14,028,400	\$1,644,008		15,672,411
Equipment	3,012,712	313,108	(527,877)	3,297,943
Equipment under capital lease	127,830	70,000	(137,638)	70,192
	<u>18,239,996</u>	<u>2,027,116</u>	<u>(665,507)</u>	<u>20,101,605</u>

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 50 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to one percent of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980, plus 3 percent of final-average salary for each year of service credited after the revision date. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above, and do not withdraw their employee contributions, may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70888-4619, or by calling (504) 828-1361.

**West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997**

Note 6-Pension Plan (Continued)

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the West Baton Rouge Parish Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Baton Rouge Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Council's contributions to the System under Plan A for the years ending December 31, 1997, 1996, was \$174,288 and \$176,283, 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, 1997:

Dustin LaBlanc, Chairperson	\$11,286
Caris Anderson	10,272
Riley Berthelot	10,272
Lawrence Breaux	10,272
Hazy Brewer, 1/1/97 to 3/7/97; 8/29/97 to 12/31/97	5,333
Harlan Castreix	10,272
Larry Johnson	10,272
Fred McKeown	10,272
Betty Nelson	10,272
Joseph Pomy, 3/21/97 to 8/28/97	<u>4,841</u>
	\$56,600

Note 8-Long-Term Debt

A. Changes in Overall Long-Term Debt Obligations

	Certificates of Indebtedness	Compensated Absences	Capital Lease	Total
Long-term obligations payable at December 31, 1996	\$5,097,800	\$149,346	\$3,800	\$5,250,946
(Continued - amounts carried forward)	5,097,800	149,346	6,800	5,253,946

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 8-Long-Term Debt (Continued)

	Certificates of Indebtedness	Compensated Absences	Capital Lease	Total
(Continued - amounts brought forward)	\$1,037,000	\$149,546	\$9,800	\$1,196,346
Additions	900,000	86,871	16,050	1,002,921
Deductions	<u>(732,000)</u>	<u>(94,073)</u>	<u>(3,800)</u>	<u>(830,873)</u>
Long-term obligations payable at December 31, 1997	<u>5,305,000</u>	<u>142,347</u>	<u>26,050</u>	<u>5,473,397</u>

B. Summary of Certificates of Indebtedness

Certificates of Indebtedness at December 31, 1997, are comprised of the following:

\$250,000 Certificate of Indebtedness, due in annual installments of \$17,000 to \$75,000 through February 1, 1999, interest at 8.25%. The Certificate is secured and payable from excess revenue.	567,000
\$900,000 Certificate of Indebtedness, due in annual installments of \$70,000 to \$115,000 through August 1, 2002, interest from 5.4% to 8% (average 5.91%). The Certificate is secured and payable from excess revenue.	913,000
\$4,000,000 Public Improvement Sales Tax Bonds, Series 1994, due in annual installments of \$130,000 to \$250,000 through November 1, 2014, plus interest from 9% to 6.15% (average 6.08%). The bonds are secured and payable from a special one-half of one percent sales and use tax.	3,655,000
\$300,000 Certificate of Indebtedness, Series 1995A, due in annual installments of \$25,000 to \$65,000 through April 1, 2006 plus interest from 4% to 5.125% (average 4.56%). The Certificate is secured and payable from excess revenue.	465,000
\$500,000 Certificate of Indebtedness, Series 1997A, due in annual installments of \$35,000 to \$65,000 through September 1, 2008, plus interest from 4.2% to 8% (average 6.13%). The Certificate is secured and payable from excess revenue.	500,000
	<u>5,040,000</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

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, 1997, are as follows:

Year Ended December 31,

1998	\$327,000
1999	345,000
2000	325,000
2001	360,000
2002	380,000
2003 to 2015	3,455,000
Total	<u>5,392,000</u>

The following is a summary of Certificates of Indebtedness at December 31, 1997, and interest to maturity for 1998 and to maturity:

	1998	To Maturity
Principal requirements	\$327,000	\$5,392,000
Interest requirements	<u>369,415</u>	<u>2,689,653</u>
Total requirements	<u>696,415</u>	<u>8,081,653</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 Adita, City of Port Allen and Atchakalaya Levee Districts, are obligations of other governmental units located within the limits of the Parish of West Baton Rouge. These bonds are not included in this statement because they are not obligations of this primary government.

E. Port Authority Bonds

West Baton Rouge and other surrounding parishes are situated within the limits of the Greater Baton Rouge Port Commission. Outstanding obligations of the port are secured by a pledge of the full faith and credit of West Baton Rouge and other parishes in the district. However, the Supreme Court of the State of Louisiana has held that the pledge of the full faith and credit of the State comes before the pledge 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 8-Long-Term Debt (Continued)

F. Industrial Development Revenue Bonds

The Parish and Special Districts have issued industrial development revenue bonds and industrial pollution control revenue bonds. These bonds are limited obligations of the Parish or District payable from revenues 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, 1997, are as follows:

	Receivables	Payables
General Fund	\$200,315	
Special Revenue Funds		
Special Bonds and Drainage	9,580	
Capital Projects		
Commercial Facility	68,825	
Trust and Agency Funds		
Poplar Endowment Revenue		
Expendable Trust Fund		\$5,376
Nonexpendable Trust Fund	3,376	
Sales and Use Tax Fund	————	366,320
	<u>211,696</u>	<u>311,696</u>

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

	Parish and State Government
General Fund	\$134,399
Special Revenue Funds	223,600
	<u>357,999</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 10-Interfund Transfers

Operating Transfers in and out are listed by fund for the year 1997:

	<u>In</u>	<u>Out</u>
General Fund	\$290,000	\$1,460,534
Special Revenue Funds		
Recreation	589,500	
Special Roads and Drainage	685,000	
Criminal Court	187,000	
Community Center		99,000
Mass Transit		
Recreation Special Projects	57,300	
Federal grants	2,350	
Video Poker Trust	142,324	
Jail operating		274,500
	<u>1,488,274</u>	<u>363,430</u>
Debt Service Funds		
1993 Roads/Courthouse Bond	250	
1996 Council on Aging	9,456	
1994 Correctional Facility Bonds	366,000	
1989 Building Addition	46,000	
Road Bond Construction	112,500	
	<u>337,206</u>	
Capital Project Funds		
Parish Road Trust	125,000	200,500
Reserve for Equipment Purchase	182,000	
Council on Aging		9,456
Correctional Facility		91,500
Community Center Improvements	35,800	
Roads/Courthouse renovations		508,000
	<u>272,800</u>	<u>809,456</u>
	<u>2,628,400</u>	<u>2,628,400</u>

Note 11-Contingent Liabilities

The Parish Council is a defendant in ten 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 Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1997

Note 12-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budgets (as described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess (deficiency) of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1997, is presented as follows:

	General Funds	Special Revenue Funds
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (budgetary basis)	\$676,865	\$604,384
Adjustments - to adjust for accruals	<u>5,821</u>	<u>(13,876)</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>682,686</u>	<u>590,508</u>

Note 13-Deferred Revenue

Deferred revenue consists of property tax received, but not to be recognized as revenue until 1998, and deferred grant revenue recorded in the Federal Grant Special Revenue Fund as follows:

Deferred property tax revenue	\$2,340,897
Deferred grant revenue	<u>172,570</u>
	<u>2,513,467</u>

Note 14-Post Retirement Benefits

During 1997, the Parish Council provided life and health insurance benefits to 22 qualifying retired employees at a cost of \$29,968. All retired employees receiving full retirement benefits qualify. The Parish Council adopted a resolution on April 8, 1993 approving surviving spouses coverage under the plan. These benefits are financed and recorded on a "pay as you go" basis.

Note 15-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 purchased with those amounts, and all income attributable to those amounts, property or rights are forfeit paid

West Union Range Parish Council
Notes to Financial Statements
December 31, 1997

Note 15-Deferred Compensation (Continued)

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.

Management's opinion is 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 \$655,106 as of December 31, 1997.

Note 16-Lease Commitments

The Parish Council has entered into capital lease agreements to acquire and use certain machinery. The original lease term is 24 months. The implicit interest rate is 5.90%. 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 lease is 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 this capital lease, together with the present value of the net minimum lease payments as of December 31, 1997.

1998	<u>\$26,850</u>
Total minimum lease payments	43,417
Less amounts representing interest	<u>2,184</u>
Present value of minimum lease payments	<u>\$41,233</u>

The machinery under capital leases totaled \$70,000 at December 31, 1997. 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, 1997

A s s e t s

Assets	
Cash	\$1,940,979
Investments	200,000
Receivables (net where applicable of allowances for uncollectibles)	
Taxes	498,702
Due from other funds	200,513
Due from other governments	114,308
Noncurrent receivables	<u>17,243</u>
Total assets	<u>2,974,245</u>

Liabilities and Fund Balance

Liabilities	
Accounts payable	\$20,592
Deferred revenue	<u>323,827</u>
Total liabilities	<u>344,419</u>
Fund Balance	
Unreserved	
Undesignated	2,429,799
Total fund balance	2,429,799
Total liabilities and fund balance	<u>2,974,245</u>

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1997

Revenue		
Taxes		
Ad valorem	\$480,531	
Sales and use	3,133,910	
Other	<u>34,732</u>	3,649,173
Licenses and permits		353,213
Intergovernmental		538,593
Charges for services		
Garbage collection	551,289	
Court costs and other fees	49,068	
Other	<u>1,090</u>	641,447
Interest		88,793
Miscellaneous		<u>103,520</u>
Total revenue		5,155,488
Expenditures - Current		
General Government		
Legislative		219,180
Judicial		
District Court	64,487	
District Attorney	17,729	
Clerk of Court	17,085	
Coroner	102,729	
City Court	<u>35,343</u>	237,380
Elections		
Registrar of Voters	7,286	
Elections	<u>43,822</u>	51,113
General Administration		
General Financial Administration		1,043,626
Others		
Planning and zoning	5,835	
General governmental buildings	<u>348,477</u>	<u>354,312</u>
		1,898,064
(Continued - Amount carried forward)		

West Baton Rouge Parish Council
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1997

(Continued - Amount brought forward)	51,898,064
Expenditures - Current	
Public Safety	
Sheriff	\$63,715
Civil Defense	50,572
Consulting	97,763
Ambulance service	3,600
Animal Impound	<u>34,540</u>
	250,190
Public Works	
Lighting	81,266
Sanitation	493,168
Mosquito control	<u>14,182</u>
	588,614
Health and Welfare	
Food stamp program	44,874
Miscellaneous	<u>621</u>
	45,495
Economic Development	<u>488,589</u>
Total expenditures	3,271,288
Excess of revenue over expenditures	1,824,212
Other Financing Sources (Uses)	
Operating transfer out	<u>(1,261,526)</u>
Excess of revenue and other financing sources over expenditures and other uses	562,686
Fund Balance, beginning	1,369,111
Fund Balance, ending	<u>2,425,799</u>

(Concluded)

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, 1997

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$500,000	\$508,686	\$8,686
Sales and use	1,500,000	1,148,472	(351,528)
Other	21,000	14,792	(6,208)
Licenses and permits	522,000	547,249	25,249
Intergovernmental	560,000	352,038	(207,962)
Charges for services			
Garbage collection	500,000	563,940	63,940
Court costs, fees and charges	41,000	38,253	(2,747)
Other	1,000	1,090	90
Interest	36,000	88,799	52,799
Miscellaneous	69,700	87,032	17,332
Total revenue	4,544,700	5,157,288	612,588
Expenditures - Current			
General Government			
Legislative	268,000	211,118	(56,882)
Judicial			
District Court	68,750	64,487	(4,263)
District Attorney	18,000	17,728	(272)
Clerk of Court	17,000	17,015	(15)
Coroner	82,000	103,728	(21,728)
City Court	35,000	35,343	(343)
Elections			
Register of Voters	8,000	7,886	(114)
Elections	50,000	48,827	(1,173)
General Administration			
General financial administration	1,218,000	1,800,748	582,748
Others			
Planning and zoning	6,000	5,835	(165)
General governmental building	208,000	286,612	78,612
(Continued - Amounts carried forward)	1,518,700	1,858,327	339,627

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, 1997

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
(Continued - Amounts brought forward)	\$2,320,750	\$1,858,322	\$462,428
Expenditures - Current			
Public Safety			
Sheriff	171,000	71,475	100,525
Civil Defense	56,000	50,572	5,428
Consulting - engineering	91,000	97,763	(6,763)
Ambulance service	4,000	3,600	400
Animal Impound	30,000	31,640	(1,640)
Public Works			
Lighting	85,000	86,756	(1,756)
Sanitation - garbage	490,000	493,166	(3,166)
Mosquito control	10,000	14,182	(4,182)
Health and Welfare			
Food stamp program	87,000	44,874	42,126
Commodity distribution			
Miscellaneous	7,000	(47)	7,047
Economic Development	521,000	489,592	31,408
Total expenditures	3,874,750	3,236,899	637,851
Excess of revenue over expenditures	489,950	1,918,389	1,428,439
Other Financing Sources (Uses)			
Operating transfers out	(1,261,000)	(1,261,524)	524,524
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(731,050)	676,865	1,407,915
Fund Balance, beginning	1,486,974	1,486,974	_____
Fund Balance, ending	<u>745,924</u>	<u>2,343,839</u>	<u>1,597,915</u>

(Continued)

Special Revenue Funds

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

Special Recreation Projects Fund

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

Special Roads Fund

To account for the construction of new roads and bridges and the maintenance of existing roads and roadside areas. Financing is provided by the State of Louisiana Parish Transportation Fund and the Parish Royalty Fund. Use of funds is restricted by Louisiana Revised Statute 48:153.

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 revenues.

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 resource sharing funds.

Community Center Fund

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

Museum Fund

To account for miscellaneous museum expenditures.

Criminal Court Fund

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

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

Parish Projects Fund

To account for the receipt and subsequent expenditure of funds received from the oil field settlement of Post Hallam 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 Parish Transit Corporation of Baton Rouge. There is currently a fee of \$1.00 to ride the bus.

911

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

Jail Operating Fund

To account for operations of the parish jail.

Video Police Fund

To account for a percentage of the video police revenue to be used for special purposes to be decided.

West Baton Rouge Parish Council
Special Revenue Funds
Combining Balance Sheet
December 31, 1997

Assets	Special Revenues and Parish Council	Fund Balances	Health Insurance	Endowments	Commodity	Value	All	Museum/Cultural	Funds	Federal	Com-	Total
Cash	\$0	\$10,504	\$0	\$45,560	\$20,541	\$100,000	\$1,781	\$0	\$24,343	\$16,400	\$0	\$148,528
Investments				68,000								68,000
Accounts payable												
Accounts receivable												
Prepaid expenses												
Other assets												
Total Assets	\$0	\$10,504	\$0	\$113,560	\$20,541	\$100,000	\$1,781	\$0	\$24,343	\$16,400	\$0	\$148,528
Liabilities												
Accounts payable												
Accounts receivable												
Prepaid expenses												
Other liabilities												
Total Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Assets	\$0	\$10,504	\$0	\$113,560	\$20,541	\$100,000	\$1,781	\$0	\$24,343	\$16,400	\$0	\$148,528

**West Baton Rouge Parish Council
Special Revenue Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2007**

	Special Revenue Fund	Health Unit	Recreation and Parks	Development	Community Center	Police	Fire	Public Works	Animal Control	Library	Historic Land	Civilian Guard	Police	Federal Grants	Man Sewer	Total
Revenues																
Intergovernmental	\$1,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000	\$28,000
Charges for services	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Fees and licenses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total revenues	\$1,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
Expenditures																
General	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Capital	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Police	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public works	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health and welfare	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Offices and reproduction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Urban redevelopment	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Training and fund	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total expenditures	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Change in fund balance	\$1,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000
Beginning	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Ending	\$1,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000	\$39,000

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental		\$15,000	\$15,000
Interest		—107	—107
Total revenue		15,107	15,107
Expenditures:			
Culture and recreation			
Park improvements	\$80,000	77,856	—2,144
Excess (deficiency) of revenue over expenditures	(80,000)	(62,749)	17,251
Other Financing Sources:			
Operating transfer in	96,000	97,300	11,700
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(94,000)	(45,449)	28,551
Fund Balance, beginning	<u>—5,133</u>	<u>—5,133</u>	<u>—</u>
Fund Balance, ending	<u>(20,867)</u>	<u>—81</u>	<u>28,551</u>

**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, 1997**

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes, off-track betting	\$100,000	\$135,403	\$35,403
Intergovernmental		136	136
Severance tax	200,000	174,144	(25,856)
Parish road	225,000	230,348	5,348
Interest	____1,000	____392	____608
Total revenue	526,000	540,441	14,441
Expenditures			
Road maintenance	1,111,000	1,269,135	(158,135)
Excess (deficiency) of revenue over expenditures	(585,000)	(708,694)	(123,694)
Other Financing Sources			
Operating transfer in	____585,000	____693,000	____108,000
Excess (deficiency) of revenue and other financing sources over expenditures and other uses		(23,694)	(23,694)
Fund Balance, beginning	____31,929	____31,929	_____
Fund Balance, ending	____31,929	____8,305	____(23,624)

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$290,000	\$291,088	\$1,088
Intergovernmental			
State revenue sharing	12,000	16,810	4,810
Interest	<u>4,000</u>	<u>9,002</u>	<u>5,002</u>
Total Revenue	306,000	316,900	10,900
Expenditures			
Health and welfare	231,000	239,000	11,000
Excess (deficiency) of revenue over expenditures	45,000	66,900	21,900
Fund Balance, beginning	<u>53,404</u>	<u>53,404</u>	—
Fund Balance, ending	<u>98,404</u>	<u>120,304</u>	<u>21,900</u>

**West Baton Rouge 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, 1997**

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue:			
Interest		\$150	\$150
Concessions	\$30,000	<u>33,466</u>	<u>3,466</u>
Total revenue	30,000	33,616	3,616
Expenditures			
Culture and recreation	\$31,500	\$68,134	(36,634)
Excess (deficiency) of revenue over expenditures	(31,500)	(34,518)	(14,018)
Other Financing Sources			
Operating transfers in	\$31,500	\$31,500	<u>2,000</u>
Excess of revenue and other financing sources over expenditures and other uses		(12,018)	(12,018)
Fund Balance, beginning	12,029	<u>12,029</u>	_____
Fund Balance, ending	<u>12,029</u>	<u>_____</u>	<u>(12,018)</u>

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$850,000	\$1,023,007	\$103,017
Intergovernmental			
State revenue sharing	25,000	34,487	(513)
Interest	20,000	37,856	17,856
Miscellaneous	-----	-----662	-----662
Total revenue	915,000	1,099,127	121,127
Expenditures			
Public works	\$45,000	____863,096	____81,504
Excess (deficiency) of revenue over expenditures	30,000	233,031	203,031
Fund Balance, beginning	216,524	216,524	-----
Fund Balance, ending	246,524	449,555	203,031

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$321,500	\$324,185	\$1,685
Intergovernmental			
State revenue sharing	19,000	21,672	2,672
Charges for services	13,500	14,342	842
Interest	3,000	18,194	15,194
Total revenue	358,000	378,393	20,393
Expenditures			
Culture and recreation	261,800	211,227	49,583
Excess of revenue over expenditures	97,900	167,166	70,056
Other Financing Uses			
Operating transfer out	80,820	80,820	-----
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	6,080	78,139	70,056
Fund Balance, beginning	188,245	188,245	-----
Fund Balance, ending	<u>194,325</u>	<u>266,384</u>	<u>70,056</u>

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Miscellaneous		\$27	\$27
Excess (deficiency) of revenue over expenditures		37	37
Fund Balance, beginning	\$373	513	—
Fund Balance, ending	\$410	550	\$40

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Fines and forfeits	\$112,000	\$111,224	(776)
Total revenue	<u>112,000</u>	<u>111,224</u>	<u>(776)</u>
Expenditures			
General government:			
District Court	36,000	38,469	(2,469)
District Attorney	121,000	148,516	(27,516)
Total expenditures	<u>157,000</u>	<u>187,985</u>	<u>(30,985)</u>
Excess (deficiency) of revenue over expenditures	(45,000)	(76,761)	(31,761)
Other Financing Sources			
Operating transfers in	83,000	107,000	24,000
Excess of revenue and other financing sources over expenditures and other uses		(5,761)	(5,761)
Fund Balance, beginning	\$ 329	\$ 329	—
Fund Balance, ending	<u>\$ 329</u>	<u>—</u>	<u>(3,432)</u>

West Basin Range 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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Taxes			
Ad valorem	\$135,000	\$144,909	99,909
Insurance	7,300	11,038	4,138
<u>Total revenue</u>	142,300	156,947	14,647
Expenditures			
Public Safety			
Rental/Arrestive Detention	125,000	83,904	61,096
Excess (deficiency) of revenue over expenditures	17,300	92,943	75,643
Fund Balance, beginning	141,874	141,874	—
Fund Balance, ending	<u>159,174</u>	<u>234,817</u>	<u>75,643</u>

**West Baton Rouge Parish Council
Special Revenue Fund
Federal Grants**

**Statement of Revenue, Expenditures, and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1997**

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue:			
Intergovernmental	\$1,502,048	\$1,502,048	
Expenditures:			
Urban redevelopment, housing, energy assistance and food stamps	1,483,468	1,483,468	
Excess (deficiency) of revenue over expenditures	18,580	18,580	
Other Financing Sources:			
Opening transfer in	<u>2,320</u>	<u>2,320</u>	
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	18,930	18,930	
Fund Balance, beginning:	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance, ending:	<u>18,930</u>	<u>18,930</u>	<u>0</u>

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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Miscellaneous	\$11,000	\$13,600	\$2,600
Interest	—	—	—
Total revenue	11,000	14,286	3,186
Fund Balance, beginning	11,715	11,715	—
Fund Balance, ending	22,815	26,081	3,186

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, 1993

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Fund Balance, beginning	\$11	\$11	—
Fund Balance, ending	11	11	—

West Bates Range 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, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Charges for services	\$181,800	\$112,643	\$69,157
Interest	—	386	386
Total revenue	181,800	113,029	68,771
Expenditures			
Public Safety	98,200	70,681	27,519
Excess (deficiency) of revenue over expenditures	2,900	42,348	40,648
Fund Balance, beginning	438	438	—
Fund Balance, ending	2,938	43,226	40,288

West Bates Beags Parish Council
 Special Revenue Fund
 Video Poker Trust Fund
 Statement of Revenue, Expenditures, and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended December 31, 1997

	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue			
Interest	\$1,000	\$1,840	840
Excess (deficiency) of revenue over expenditures	1,000	1,840	840
Other Financing Sources			
Operating transfer in	130,000	142,324	(12,324)
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	131,000	144,564	(13,436)
Fund Balance, beginning	_____	_____	_____
Fund Balance, ending	<u>131,000</u>	<u>144,564</u>	<u>(13,436)</u>

West Baton Rouge Parish Council
 Special Revenue Fund
 Jail Operating Fund
 Statement of Revenue, Expenditures, and Changes in Fund Balance -
 Budget and Actual (Non-GAAP Budgetary Basis)
 Year Ended December 31, 1997

Revenue	Budget	Actual (On Budgetary Basis)	Variance Favorable (Unfavorable)
Taxes			
Sales and use	\$1,000,000	\$1,125,385	\$125,385
Other revenue	1,440,000	786,364	(653,636)
Total revenue	2,440,000	1,911,749	(528,251)
Expenditures			
General government	300,000	182,893	117,107
Public Safety	1,800,000	1,352,375	447,625
Total expenditures	2,100,000	1,535,268	\$564,732
Excess (deficiency) of revenue over expenditures	339,000	376,481	(62,519)
Other Financing Sources (Uses)			
Operating transfer out	(248,000)	(274,500)	(26,500)
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	89,000	21,981	(67,019)
Fund Balance, beginning	_____	_____	_____
Fund Balance, ending	<u>89,000</u>	<u>21,981</u>	<u>(67,019)</u>

Debt Service Funds

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

1896 Council on Aging Bonds

To account for the \$500,000 Council on Aging Certificate of Indebtedness.

1898 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. The bond was paid in 1997.

1889 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.

1892 Road Bond Construction

To record monies for payment of 1992 \$900,000 Certificate of Indebtedness, used to fund road construction. Final maturity is scheduled for August, 2002.

1994 Correctional Facility Bonds

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

1997 Road/Courthouse Renovations Bond

To account for the \$500,000 Road/Courthouse Renovations Certificate of Indebtedness.

West Union Region Parks Council
 Debt Service Funds
 Combining Balance Sheet
 December 31, 1997

	1997	1996	1994	1992	1989	1985	
	Board/ Contribution Fund	Council on Aging Board	Conventional Facility Board	Board Bond Construction Fund	Building Addition Fund	Board Overly Fund	Totals
Assets							
Cash		\$17,714	\$86,782	\$140,854	\$33,392	\$30,947	\$140,689
Investments at cost		68,287	628,734				697,021
Total assets		86,001	715,516	140,854	33,392	30,947	840,600
Fund Balances							
Reserved for debt service		86,001	715,516	140,854	33,392	30,947	840,600
Total fund balances		86,001	715,516	140,854	33,392	30,947	840,600

West Basin Range Parish Council
Debt Service Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 1997

	1997	1996	1994	1992	1989	1988	Totals
	Bonds/ Contributions Bond	Council On Aging Bonds	Conventional Facility Bonds	Road/Bond Construction Fund	Building Addition Fund	Road Overlay Fund	
Revenues							
Interest		\$4,290	\$11,133	\$6,619	\$1,832	\$1,523	\$47,387
Intergovernmental		28,582	31,133	6,619	1,832	3,523	58,582
		62,872	42,266	13,238	3,664	5,046	165,959
Other Financing Sources							
Operating transfer in	\$250	3,458	286,000	112,501	46,000	—	571,209
	250	3,708	307,263	125,739	51,832	3,523	643,133
Total revenue and other financing sources	250	72,238	349,529	138,977	103,664	8,569	708,269
Expenditures							
Debt service							
Bond principal		15,000	120,000	81,000	30,000	65,000	311,000
Interest		25,648	225,769	28,081	6,094	2,143	289,335
Paying agent fees and other	250	—	1,000	731	582	858	3,721
	250	25,648	126,769	111,812	37,676	68,001	630,059
Excess (deficit) of revenue and other financing sources over expenditures	—	15,648	46,373	4,277	14,256	(66,478)	5,046
Fund Balances, beginning	—	29,203	496,143	124,617	43,186	23,222	696,751
Fund Balances, ending	—	\$2,555	526,316	128,894	57,442	23,067	\$651,800

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 maintenance. 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.

Correctional Facility

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

Roads/Courthouse Renovation

To account for bond proceeds to renovate roads/courthouse.

West Basin Range Parish Council
 Capital Project Funds
 Combining Balance Sheet
 December 31, 1997

Assets	Council On-Aging Parity Fund	Parish Road Trust Fund	Reserved for Equipment Purchase Fund	Community Center Capital Improvement Fund	Concessional Facility	Roads/ Courtroom Reservations Fund	Totals
Cash	\$5,212	\$286,304	\$96,145	\$45,125	\$763,450	\$72	\$1,196,326
Investments	—	3,037,273	—	—	—	—	3,037,273
Due from other funds	—	46,853	—	—	85,825	—	85,825
Prepaid insurance	—	—	—	—	42,722	—	42,680
Total assets	\$5,212	1,170,629	\$96,145	\$45,125	\$891,997	72	4,296,164
Liabilities							
Accounts payable	—	—	—	—	31,881	—	31,881
Total liabilities	—	—	—	—	31,881	—	31,881
Fund balance	\$5,212	1,170,629	\$96,145	\$45,125	\$860,116	72	4,264,283
(Reserved - undesignated)							
Total liabilities and fund balances	\$5,212	1,170,629	\$96,145	\$45,125	\$891,997	72	4,296,164

West River Range Parish Council
Capital Project Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Year Ended December 31, 1997

	General on Aging Facility Fund	Parish Board Trust Fund	Reserved for Equipment Purchase Fund	Community Center Capital Improvement Fund	Correctional Facility	Reservations	Total
Revenue							
Transfers	\$95,329	\$248,716	\$8,332	\$234	\$952,961		\$1,505,572
Interest	81,808				46,639		312,656
Intergovernmental	181,625	248,716	4,322	234	428,740		863,637
Other Financing Sources							
Operating transfers in		125,000	160,000	65,000		\$490,000	\$780,000
Proceeds of bond sale			60,000				60,000
Capital loans							
Total revenue and/or financing sources	<u>358,762</u>	<u>622,732</u>	<u>232,652</u>	<u>26,134</u>	<u>1,528,240</u>	<u>580,000</u>	<u>3,327,820</u>
Expenditures							
Capital outlay	528,975		273,436	20,389	886,625		1,689,425
Capital lease			49,000				49,000
Other Financing Uses							
Operating transfers out	9,656	208,590			81,200	200,000	500,446
Total expenditures and other financing uses	<u>538,631</u>	<u>208,590</u>	<u>72,436</u>	<u>20,389</u>	<u>891,121</u>	<u>200,000</u>	<u>1,831,177</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	<u>(179,869)</u>	<u>414,142</u>	<u>(14,784)</u>	<u>(5,255)</u>	<u>637,119</u>	<u>380,000</u>	<u>(503,643)</u>
Fund balances, beginning	638,212	3,127,413	115,000	2,200	1,687,432		5,568,257
Fund balances, ending	<u>458,343</u>	<u>3,541,555</u>	<u>90,216</u>	<u>46,885</u>	<u>2,324,551</u>	<u>380,000</u>	<u>7,042,370</u>

Trust and Agency Funds

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

Nonexpendable Trust Fund

Popdraz Endowment Principal Fund - To account for monies provided by Mr. Julian Popdraz 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

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

Agency Fund

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

Deferred Compensation Fund

To account for assets and related liabilities of the employees' deferred compensation plan.

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

**West Baton Rouge Parish Council
Trust and Agency Funds
Combining Balance Sheet
December 31, 1997**

Assets	Nonrepayable Trust - Poynor Endowment Principal	Expendable Trust - Poynor Endowment Revenues	All Agency Funds	Total
Assets				
Cash	\$12,583		\$916,391	\$928,974
Investments	82,872			82,872
Investments, in deferred compensation			653,196	653,196
Receivables (net where applicable of allowances for uncollectibles)				
Loans	22,500			22,500
Other	1,660			1,660
Due from other funds	-----	\$2,376	-----	2,376
Total Loans	119,215	2,376	1,569,587	1,691,168
Liabilities and Fund Balances				
Liabilities				
Accounts payable		2,376		2,376
Due to other funds	2,376		286,340	301,716
Deposits and escrow accounts			788,088	788,088
Due to other governments	-----	-----	485,182	485,182
Total Liabilities	2,376	2,376	1,669,596	1,684,328
Fund Balances				
Reserved for loans	116,839			116,839
Total fund balances	116,839	-----	-----	116,839
Total liabilities and fund balances	119,215	2,376	1,569,587	1,691,168

West Baton Rouge Parish Council
All Agency Funds
Statement of Changes in Assets and Liabilities
Year Ended December 31, 1997

Sales and Use Tax Fund				
	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Assets				
Cash				
Sales tax escrow	\$8,309	\$3,815	\$3,479	\$8,645
Sales and use tax	336,760	12,175,825	12,825,348	888,237
Hazard-Miscel tax	15,228	211,344	218,232	18,358
Competition license	762	329,724	328,827	479
Offtrack betting	<u>18,622</u>	<u>157,727</u>	<u>128,818</u>	<u>18,531</u>
Total assets	<u>389,681</u>	<u>12,877,535</u>	<u>12,707,690</u>	<u>518,791</u>
Liabilities				
Due to other funds	\$296,340	\$977		\$297,317
Escrow for litigation and other	5,864	128,766		134,630
Due to other governments	<u>865,876</u>	<u>15,727</u>		<u>881,603</u>
Total liabilities	<u>768,080</u>	<u>166,770</u>		<u>934,390</u>

Deferred Compensation Fund				
	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Assets				
Investment in deferred compensation plan	<u>\$718,712</u>	<u>\$98,020</u>	<u>\$158,587</u>	<u>\$658,145</u>
Liabilities				
Deposits and escrow accounts	<u>\$718,712</u>	<u>\$98,020</u>	<u>\$158,587</u>	<u>\$658,145</u>

Total All Agency Funds				
	Balance January 1, 1997	Additions	Deductions	Balance December 31, 1997
Assets				
Cash	\$389,680	\$12,877,535	\$12,707,690	\$918,391
Investment in deferred compensation plan	<u>718,712</u>	<u>98,020</u>	<u>158,587</u>	<u>658,145</u>
Total assets	<u>1,108,392</u>	<u>13,073,580</u>	<u>13,026,967</u>	<u>1,586,581</u>
Liabilities				
Due to other funds	\$296,340	\$977		\$297,317
Deposits and escrow accounts	721,777	325,882	\$158,587	789,052
Due to other governments	<u>865,876</u>	<u>15,727</u>		<u>881,603</u>
Total liabilities	<u>1,883,993</u>	<u>342,586</u>	<u>158,587</u>	<u>1,982,581</u>

General Fixed Assets

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

West Baton Rouge Parish Council
 Statement of General Fixed Assets
 December 31, 1997

General Fixed Assets	
Land	\$1,061,054
Buildings	15,672,411
Equipment	3,287,843
Equipment under capital leases	<u> 70,000</u>
Total general fixed assets	<u>20,101,408</u>
Investment in General Fixed Assets	
Investment in property acquired prior to 1985	\$5,279,114
Source of funding for property acquired subsequent to 1985	
General fund revenue	1,664,555
Donation of land	206,000
Capital Project Funds	
Community Center capital improvement	35,573
Reserve for equipment purchase	651,314
Correctional facilities	20,310,456
Special Revenue funds	
Drainage	210,020
Federal Revenue Sharing	79,356
Recreation	119,110
Roads	90,708
Health Unit	843,434
Criminal Court	770
Special recreation projects	160,455
Equipment under capital leases	70,000
911	<u> 84,450</u>
Total invested in general fixed assets	<u>20,101,408</u>

West Baton Rouge Parish Council
Schedule of General Fixed Assets
By Function and Activity
December 31, 1997

	Equipment	Building	Land	Totals
Culture and recreation	\$489,919	\$8,156,487	\$405,370	\$2,651,776
Economic development	1,611	17,313		18,924
General government				
Administration	153,439	2,329,791	284,828	2,778,058
Elections	6,388	16,800		23,188
Judicial	43,145	185,800		328,945
Legislative	11,189			11,189
Health and welfare	46,868	1,080,791		1,127,659
Public safety				
Fire	4,180	106,950	18,500	130,630
Correctional facility	23,698	10,140,632	146,136	10,310,456
Sheriff	26,452			26,452
911 Service	71,753			71,753
Other	151,460	419,033	206,000	786,493
Public works	2,287,881	180,694		2,468,575
Equipment under capital lease	70,800			70,800
	<u>2,367,861</u>	<u>15,872,611</u>	<u>1,061,034</u>	<u>20,101,496</u>

West Baton Rouge Parish Council
Schedule of Changes in General Fixed Assets
By Function and Activity
Year Ended December 31, 1997

	General Fixed Assets January 1, 1997	Additions	Deletions	General Fixed Assets December 31, 1997
Culture and recreation	\$1,041,910	\$9,600		\$1,051,510
Economic development	18,724			18,724
General government				
Administrative	2,330,178	457,132	89,250	2,778,058
Elections	22,388			22,388
Judicial	327,145	1,000		328,145
Legislative	11,185			11,185
Health and welfare	557,933	460,266		1,047,599
Public safety				
Fire	130,030			130,030
Corrections facility	9,590,157	720,259		10,310,456
Sheriff	26,452			26,452
911 service	71,753			71,753
Other	645,843	157,630		786,473
Public works	2,326,913	141,709	18,647	2,488,575
Equipment under capital lease	<u>127,620</u>	<u>70,000</u>	<u>127,600</u>	<u>70,000</u>
	<u>18,289,708</u>	<u>2,927,116</u>	<u>145,907</u>	<u>20,601,408</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 revenues 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, 1997

	<u>Totals</u>
Amounts to be Provided for the Payment of Long-Term Debt	
Amount available in debt service funds	\$845,800
Amount to be provided from revenue	4,324,387
Total available and to be provided	<u>5,170,187</u>
General Long-Term Debt Payable	
Certificates of indebtedness	5,200,000
Compensated absences	149,347
Capital leases	20,840
Total general long-term debt payable	<u>5,370,187</u>

West Baton Rouge Parish Council
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 1997

Federal Grant/Part - Through Grant/Program Title or Cluster Title	Federal CFDA Number	Pass - Through Entity Number	Federal Expenditures
U.S. Department of Agriculture Emergency Food and Shelter	16.525		\$6,590
Subtotal for direct programs			
Passed through Louisiana Departments of Social Services: Food Stamp Program - Major Program Food Stamp Operations - Major Program	18.501 18.561		1,098,572 31,104
Pass-through Programs of the Louisiana Department of Agriculture and Forestry: Commodity Distribution	18.500		\$2,088
Total U.S. Department of Agriculture			
U.S. Department of Health and Human Services Pass-through Program of the Louisiana Department of Labor: Community Services Block grant	13.665	9590090	74,819
Pass-through Program of the Louisiana Department of Social Services: Low Income Home Energy Assistance Program	13.789	416	\$5,625
Total U.S. Department of Health and Human Services			

(Continued)

The accompanying notes is an integral part of these statements.

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

Federal Grant/Pass - Through Grant/Program Title or Charter Title (Continue)	Federal CFDA Number	Pass - Through Entity Number	Federal Expenditures
U.S. Department of Housing and Urban Development Section 8 (Certificate) Section 8 (Voucher)	14-856 14-857		\$79,317 <u>169,562</u>
Total U.S. Department of Housing and Urban Development			
U.S. Department of Justice Office of Justice Law Enforcement	NA	98-LB-93-0062	<u>19,622</u>
Total U.S. Department of Justice			
U.S. Environmental Protection Agency Pass-through program of the Louisiana Office of State Police Office of Emergency Preparedness	NA	98-LEP91	<u>3,622</u>
Total U.S. Environmental Protection Agency			
Total expenditures of federal awards			
NA - Not Available (Concluded)			<u>1,541,586</u>

West Baton Rouge Parish Council
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1997

Note 1-Basis of Presentation

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

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June 16, 1998

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

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the financial statements of the

West Baton Rouge Parish Council
Port Allen, Louisiana

as of and for the year ended December 31, 1997, and have issued our report thereon dated June 16, 1998. We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the West Baton Rouge Parish Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the

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

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

Yours truly,

Hawthorn, Weymouth & Carroll LLP

HATHORN, WARMOUTH & CARROLL, L.L.P.



CERTIFIED PUBLIC ACCOUNTANTS

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June 16, 1998

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

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the compliance of the

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

with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. The West Baton Rouge Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on the West Baton Rouge Parish Council's compliance based on our audit.

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

In our opinion, West Baton Rouge Parish Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1997.

ROBERT B. HATHORN, CPA
Partner

JOSEPH WARMOUTH, CPA
Partner

HATHORN, WARMOUTH & CARROLL, L.L.P.
Port Allen, Louisiana

HATHORN, WARMOUTH & CARROLL, L.L.P.
Metairie, Louisiana

ROBERT J. CARROLL, CPA
Partner

DALE J. LAMBERT, CPA
Partner

Internal Control Over Compliance

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

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

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

Yours truly,

Hawthorn, Weymouth & Carroll LLP

West Baton Rouge Parish Council
 Schedule of Findings and Questioned Costs
 For the Year Ended December 31, 1997

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

* Material weakness(es) identified: ___ Yes X No

* Reportable condition(s) identified that are not considered to be material weaknesses: ___ Yes X No

Noncompliance material to financial statements noted: ___ Yes X No

Federal Awards

Internal control over major programs:

* Material weakness(es) identified: ___ Yes X No

* Reportable condition(s) identified that are not considered to be material weaknesses: ___ Yes X No

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133: ___ Yes X No

Identification of major programs:

CFDA Number	Federal Program or Cluster
10.551 and 10.560	Food Stamp Cluster

Dollar threshold used to distinguish between type A and type B programs: \$100,000.

Auditor qualified as low-risk auditor: X Yes ___ No

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Cost

No matters were reported.