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**West Baton Rouge Parish Council
Primary Government Financial Statements
Port Allen, Louisiana
December 31, 1998**

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

Release Date 1-12-99

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June 7, 1999

Independent Auditor's Report

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the accompanying primary government financial statements of the

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

as of and for the year ended December 31, 1998, as listed in the table of contents. These general-purpose financial statements are the responsibility of the West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the West Baton Rouge Parish Council as of and for the year ended December 31, 1998, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended *in conformity with generally accepted accounting principles.*

However, the primary government financial statements, because they do not include the financial data of component units of the West Baton Rouge Parish Council, do not purport to, and do not, present fairly the financial position of the West Baton Rouge Parish Council as of and for the year ended December 31, 1998, 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.

West Baton Rouge Parish Council has not presented the disclosures required by Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, as amended by Governmental Accounting Standards Board Technical Bulletin 99-1, that the Governmental Accounting Standards Board has determined are necessary to supplement, although not be a part of, the basic financial statements. In addition, we do not provide assurance that West Baton Rouge Parish Council is or will become year 2000 compliant, that West Baton Rouge Parish Council's year 2000 remediation efforts will be successful in whole or in part, or the parties with which West Baton Rouge Parish Council does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued our report dated June 7, 1999, 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 L.L.P.

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

West Baton Rouge Parish Council
All Fund Types and Account Groups
Combined Balance Sheet
December 31, 1998

	Governmental Fund Types			Capital Projects Funds	Fiduciary		Accounts Groups		Totals (Memo- random Only)
	General Fund	Special Revenue Funds	Debt Service Funds		Fund Type- Agency Funds	General Fixed Assets	General Long-Term Obligations		
Assets									
Cash and cash equivalents	\$2,509,151	\$2,188,181	\$1,068,093	\$2,199,963	\$1,398,420				\$9,363,808
Investments	197,637	98,555	466,645	1,838,508	99,799				2,701,144
Taxes receivable	504,510	1,793,592		117,765					2,415,867
Due from other funds	316,191	163,784			3,675				483,650
Due from other governments	115,994	254,341							370,335
Prepaid expenses	26,304	67,412							93,716
Noncurrent receivables	9,533				19,500				29,033
Land, buildings, improvements, furniture and equipment						\$21,259,101			21,259,101
Amount available in debt service funds							\$1,534,738		1,534,738
Amount to be provided for retirement of general long-term obligations								3,501,133	3,501,133
Total assets	<u>3,679,320</u>	<u>4,565,865</u>	<u>1,534,738</u>	<u>4,156,236</u>	<u>1,521,394</u>	<u>21,259,101</u>	<u>5,035,871</u>		<u>41,752,525</u>

(Continued)

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
All Fund Types and Account Groups
Combined Balance Sheet
December 31, 1998

	Governmental Fund Types				Fiduciary Fund Type- Agency Funds	Accounts Groups			Totals (Memo- random Only)	
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds		General Fixed Assets	General Long-Term Obligations			
Liabilities and Fund Equity										
Liabilities										
Cash and cash equivalents fund over draft		\$9,678							\$9,678	
Accounts payable	\$68,070	64,436		\$137,653	\$3,675				273,834	
Deferred revenue	538,034	1,921,041							2,459,075	
Due other funds					483,650				483,650	
Due to other governments					753,167				753,167	
Sales tax escrow					164,539				164,539	
Bonds payable						\$4,875,000			4,875,000	
Compensated absences payable						141,810			141,810	
Lease obligations						19,061			19,061	
Total liabilities	<u>606,104</u>	<u>1,995,155</u>		<u>137,653</u>	<u>1,405,031</u>	<u>5,035,871</u>			<u>9,179,814</u>	
Fund equity							\$21,259,101		21,259,101	
Investment in general fixed assets										
Fund balances										
Reserved noncurrent assets	35,837	67,412			19,500				122,749	
Reserved for debt service			1,534,738						1,534,738	
Unreserved										
Undesignated	3,037,379	2,503,298		4,018,583	96,863				9,656,123	
Total fund equity	<u>3,073,216</u>	<u>2,570,710</u>	<u>1,534,738</u>	<u>4,018,583</u>	<u>116,363</u>		<u>21,259,101</u>		<u>32,572,711</u>	
Total liabilities and fund equity	<u>3,679,320</u>	<u>4,565,865</u>	<u>1,534,738</u>	<u>4,156,236</u>	<u>1,521,394</u>	<u>5,035,871</u>	<u>21,259,101</u>		<u>41,752,525</u>	

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
All Fund Types and Account Groups
Combined Statement of Revenue, Expenditures and Changes in Fund Equity
Year Ended December 31, 1998

	<u>Governmental Fund Types</u>				<u>Totals (Memo- random Only)</u>
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Fund</u>	
Revenue					
Taxes	\$3,891,276	\$3,643,258		\$246,297	\$7,780,831
Licenses and permits	422,571				422,571
Intergovernmental	133,120	2,610,294	\$60,273	224,302	3,027,989
Charges for services	672,190	52,944			725,134
Fines and forfeits		484,258			484,258
Interest	144,916	115,356	44,040	263,932	568,244
Miscellaneous	100,206	157,780			257,986
Total revenue	<u>5,364,279</u>	<u>7,063,890</u>	<u>104,313</u>	<u>734,531</u>	<u>13,267,013</u>
Expenditures					
General government					
Legislative	176,868				176,868
Finance and administration	980,125	249,682			1,229,807
Government buildings	312,308				312,308
Judicial	249,759	225,519			475,278
Elections	63,803				63,803
Planning and zoning	97,901				97,901
Public safety	186,727	2,682,030			2,868,757
Public works	670,393	1,618,970			2,289,363
Health and welfare	9,719	226,531			236,250
Economic development	9,135	80,047			89,182
Culture and recreation		824,797			824,797
Urban redevelopment and housing		333,231			333,231
Capital outlay		23,568		1,489,053	1,512,621
Debt service			632,709		632,709
Total expenditures	<u>2,756,738</u>	<u>6,264,375</u>	<u>632,709</u>	<u>1,489,053</u>	<u>11,142,875</u>
Excess of Revenue Over (Under) Expenditures	<u>2,607,541</u>	<u>799,515</u>	<u>(528,396)</u>	<u>(754,522)</u>	<u>2,124,138</u>
Other Financing Sources (Uses)					
Operating transfers in		913,222	541,000	1,235,161	2,689,383
Operating transfers out	(1,964,124)	(417,434)		(307,825)	(2,689,383)
Capital leases				15,183	15,183
	<u>(1,964,124)</u>	<u>495,788</u>	<u>541,000</u>	<u>942,519</u>	<u>15,183</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	643,417	1,295,303	12,604	187,997	2,139,321
Fund Equity (Deficit)					
Beginning of year	2,429,799	1,275,407	845,800	4,506,920	9,057,926
Residual equity transfer			676,334	(676,334)	
Fund Equity End of Year	<u>3,073,216</u>	<u>2,570,710</u>	<u>1,534,738</u>	<u>4,018,583</u>	<u>11,197,247</u>

The accompanying notes are an integral part of these statements.

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

	General Fund		Special Revenue Funds		Totals (Memorandum Only)	
	Budget	Actual	Budget	Actual	Variance	
					Favorable (Unfavorable)	Favorable (Unfavorable)
Revenue						
Taxes	\$3,403,700	\$3,783,970	\$3,417,700	\$3,613,858	\$196,158	\$576,428
Licenses and permits	307,000	422,571				115,571
Intergovernmental	104,250	133,719	1,867,724	2,607,838	740,114	769,583
Charges for services	635,950	669,907	43,500	52,944	9,444	43,401
Fines and forfeits			125,000	467,467	342,467	342,467
Interest	65,000	135,457	46,900	115,113	68,213	138,670
Miscellaneous	88,400	117,092	120,000	158,023	38,023	66,715
Total revenue	<u>4,604,300</u>	<u>5,262,716</u>	<u>5,620,824</u>	<u>7,015,243</u>	<u>1,394,419</u>	<u>2,052,835</u>
Expenditures						
General government	2,084,645	1,907,822	454,340	485,244	(30,904)	145,919
Public safety	215,800	186,727	1,962,035	2,711,372	(749,337)	(720,264)
Public works	640,000	621,378	1,666,700	1,659,505	7,195	25,817
Health and welfare	32,000	9,720	244,352	228,302	16,050	38,330
Culture and recreation			864,750	824,797	39,953	39,953
Urban redevelopment and housing			260,000	333,231	(73,231)	(73,231)
Economic development	10,200	9,135	38,523	80,047	(41,524)	(40,459)
Capital outlay			25,000	23,568	1,432	1,432
Total expenditures	<u>2,982,645</u>	<u>2,734,782</u>	<u>5,515,700</u>	<u>6,346,066</u>	<u>(830,366)</u>	<u>(582,503)</u>
Excess of Revenue Over (Under) Expenditures	<u>1,621,655</u>	<u>2,527,934</u>	<u>105,124</u>	<u>669,177</u>	<u>564,053</u>	<u>1,470,332</u>
Other Financing Sources (Uses)						
Operating transfers in			836,000	817,397	(18,603)	(18,603)
Operating transfers out	(2,077,000)	(1,964,124)	(416,000)	(417,434)	(1,434)	111,442
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	<u>(455,345)</u>	<u>563,810</u>	<u>525,124</u>	<u>1,069,140</u>	<u>544,016</u>	<u>1,563,171</u>
Fund Equity						
Beginning of year	<u>2,143,839</u>	<u>2,143,839</u>	<u>1,162,880</u>	<u>1,162,880</u>		<u>3,306,719</u>
Fund Equity End of Year	<u>1,688,494</u>	<u>2,707,649</u>	<u>1,688,004</u>	<u>2,232,020</u>	<u>544,016</u>	<u>4,939,669</u>

The accompanying notes are an integral part of these statements.

**West Baton Rouge Parish Council
 Combined Statement of Revenue, Expenditures,
 and Changes in Fund Balance - Trust Fund
 Year Ended December 31, 1998**

	<u>Fiduciary Fund Type</u> <u>Nonexpendable</u> <u>Trust</u>
Operating Revenue	
Interest	<u>\$6,007</u>
<u>Total revenue</u>	<u>6,007</u>
Nonoperating Revenue (Expenses)	
Miscellaneous	<u>3,983</u>
<u>Total expenses</u>	<u>3,983</u>
<u>Net income (loss)</u>	2,024
Fund Balance, beginning	<u>114,339</u>
Fund Balance, ending	<u>116,363</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, 1998**

	<u>Fiduciary Fund Type Nonexpendable Trust</u>
Cash Flows From Operating Activities	
Net income	\$2,024
Adjustments to reconcile net income (loss) to net cash	
(Increase) decrease in accounts receivable	1,990
Increase (decrease) in accounts payable	<u>(1,701)</u>
<u>Total cash provided (used) by operating activities</u>	<u>2,313</u>
Cash Flows from Investing Activities	
Principal reduction of loans	3,000
Purchase of Treasury Bills	(99,799)
Redemption of treasury bills	<u>82,872</u>
<u>Total cash provided (used) by investing activities</u>	<u>(13,927)</u>
Net Decrease in Cash	(11,614)
Cash beginning	<u>12,353</u>
Cash, ending	<u><u>739</u></u>

The accompanying notes are an integral part of these statements.

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

Introduction

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

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

West Baton Rouge Parish covers 215 square miles and has a population of 20,472. The West Baton Rouge Parish Council maintains 135 miles of roads and has 150 employees.

Note 1-Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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

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

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

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

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

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

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

B. Fund Accounting

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

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

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

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

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

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.

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

Note 1-Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

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

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

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

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

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

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

D. Budget Policies and Budgetary Accounting

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

D. Budget Policies and Budgetary Accounting (Continued)

1. Prior to November 1, the Parish Manager submits to the Parish Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted by an ordinance.
4. The Parish Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the Parish Council.
5. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is achieved through general obligation bond indenture provisions.
6. The appropriated budget for the General and Special Revenue Funds is adopted on the cash basis. Budgetary comparisons presented in this report compare the adopted budget with actual data on the budgetary (cash) basis.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. Encumbrances are not recorded by the Parish Council; accordingly, no encumbrances are outstanding.
9. Budgeted amounts shown are as originally adopted or amended by the Parish Council. Each year the budgetary information for comparisons include the amended budget.

E. Cash and Cash Equivalents and Investments

Cash for the primary government includes the following accounts:

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

E. Cash and Cash Equivalents and Investments (Continued)

Cash and cash equivalents include amounts in demand deposits and interest-bearing demand deposits. It is the 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 acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All fixed assets are valued at cost, except those arising from gifts or donations which are recorded at their fair market value at the time of receipt.

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

No depreciation is computed on general fixed assets.

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

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

G. Revenue Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenue treated as susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenue such as tobacco tax, beer tax, and parish transportation funds. Since property tax levied in 1998 is deferred, no allowance for doubtful accounts is recorded. Any adjustments will be made in 1999 when collected.

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

Note 1-Summary of Significant Accounting Policies (Continued)

H. Long-Term Debt

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

I. Reserves and Designations of Fund Equity

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

J. Total Column on Combined Statements - Overview

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

K. Compensated Absences

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

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

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (Continued)

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

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

L. Short-Term Interfund Receivables/Payables

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

M. Use of Estimates

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

Note 2-Cash and Cash Equivalents

At December 31, 1998, the Parish Council has cash and cash equivalents (book value) as follows:

Cash on hand	\$1,100
Demand deposits	89,930
Interest-bearing demand deposits	<u>9,263,100</u>
	<u>9,354,130</u>
Combined cash and equivalents	9,363,808
Less combined cash and equivalents fund overdraft	<u>9,678</u>
	<u>9,354,130</u>

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

Note 2-Cash and Cash Equivalents (Continued)

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

At December 31, 1998, the Parish Council has \$9,612,698 in deposits (collected bank balances). These deposits are secured from risk by \$9,710,726 of federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Parish Council that the fiscal agent has failed to pay deposited funds upon demand.

Note 3-Investments

At December 31, 1998 the Parish Council holds investments as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Money Market Funds yield 4.36% to 4.6%	\$561,764	\$561,764
Mortgage backed securities, yield 6.6% to 8.0%, with maturities from 22 to 25 years	1,572,935	1,599,640
Certificate of deposits, yield 5.95% less than one year	<u>566,445</u>	<u>566,445</u>
	<u>2,701,144</u>	<u>2,727,849</u>

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

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

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

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

Note 4-Property Taxes

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

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

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

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

The 1998 property tax calendar was as follows:

Millage rates adopted	April 9, 1998
Board of Review	August 30, 1998
Tax bills mailed	November 5, 1998
Due date	December 31, 1998
Certified delinquent notice	March 15, 1999

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

Taxes receivable include all property taxes delinquent on January 1, 1999.

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

Note 4-Property Taxes (Continued)

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

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

Note 5-Changes in Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Balance January 1, 1998</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance December 31, 1998</u>
Land	\$1,061,054	\$86,492		\$1,147,546
Buildings	15,672,411	662,584		16,334,995
Equipment	3,297,943	451,617	\$43,000	3,706,560
Equipment under capital lease	<u>70,000</u>	<u> </u>	<u> </u>	<u>70,000</u>
	<u>20,101,408</u>	<u>1,200,693</u>	<u>43,000</u>	<u>21,259,101</u>

Adjustments and deletions include assets either traded or scraped.

Note 6-Pension Plan

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

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least

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

Note 6-Pension Plan (Continued)

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

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary and the West Baton Rouge Parish Jury is required to contribute at an actuarially determined rate. The current rate is 7.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Baton Rouge Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Council's contributions to the System under Plan A for the years ending December 31, 1998, 1997 and 1996, were \$176,304, \$174,289 and \$170,293, respectively, equal to the required contributions for the 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, 1998:

Dantin LeBlanc, Chairperson	\$11,556
Curtis Anderson	10,272
Riley Berthelot	10,272
Lawrence Breaux	<u>10,272</u>

(Continued - amount carried forward	42,372
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**West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 1998**

Note 7-Parish Council Member's Compensation (Continued)

(Continued - amount brought forward	\$42,372
Huey Brown	10,272
Harlan Cashiola	10,272
Larry Johnson	10,272
Fred McKenzie	10,272
Betty Nelson	<u>10,272</u>
	<u>93,732</u>

Note 8-Long-Term Debt

A. Changes in General Long-Term Debt Obligations

	<u>Certificates of Indebtedness</u>	<u>Compensated Absences</u>	<u>Capital Lease</u>	<u>Total</u>
Long-term obligations payable at December 31, 1997	\$5,202,000	\$142,347	\$26,050	\$5,370,397
Additions		111,761	15,183	126,944
Deductions	<u>(327,000)</u>	<u>(112,298)</u>	<u>(22,172)</u>	<u>(461,470)</u>
Long-term obligations payable at December 31, 1998	<u>4,875,000</u>	<u>141,810</u>	<u>19,061</u>	<u>5,035,871</u>

B. Summary of Certificates of Indebtedness

Certificates of Indebtedness at December 31, 1998, are comprised of the following:

\$250,000 Certificate of Indebtedness (1989), due in annual installments of \$17,000 to \$35,000 through February 1, 1999, interest at 8.25%. The Certificate is secured and payable from excess revenue.	\$35,000
\$900,000 Certificate of Indebtedness (1992), due in annual installments of \$70,000 to \$115,000 through August 1, 2002, interest from 5.4% to 8% (average 5.91%). The Certificate is secured and payable from excess revenue.	<u>425,000</u>
(Continued - amount carried forward)	460,000

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

Note 8-Long-Term Debt (Continued)

B. Summary of Certificates of Indebtedness (Continued)

(Continued - amount brought forward)	\$460,000
\$4,000,000 Public Improvement Sales Tax Bonds, (Series 1994), due in annual installments of \$110,000 to \$330,000 through November 1, 2014, plus interest from 9% to 6.15% (average 6.05%). The bonds are secured and payable from a special one-half of one percent sales and use tax.	3,525,000
\$500,000 Certificate of Indebtedness, (Series 1996A), due in annual installments of \$35,000 to \$65,000 through April 1, 2006 plus interest from 4% to 5.125% (average 4.56%). The Certificate is secured and payable from excess revenue.	425,000
\$500,000 Certificate of Indebtedness, (Series 1997A), due in annual installments of \$35,000 to \$65,000 through September 1, 2008, plus interest from 4.3% to 8% (average 6.15%). The Certificate is secured and payable from excess revenue.	<u>465,000</u>
	<u><u>4,875,000</u></u>

C. Debt Service Requirements to Maturity

The annual requirements to amortize the Certificates of Indebtedness outstanding at December 31, 1998, are as follows:

Year Ended December 31,

1999	\$345,000
2000	335,000
2001	360,000
2002	380,000
2003	280,000
2004 to 2015	<u>3,175,000</u>
Total	<u><u>4,875,000</u></u>

The following is a summary of Certificates of Indebtedness at December 31, 1998, and interest to maturity for 1999 and to maturity:

	<u>1999</u>	<u>To Maturity</u>
Principal requirements	\$345,000	\$4,875,000
Interest requirements	<u>280,224</u>	<u>2,306,240</u>
Total requirements	<u><u>625,224</u></u>	<u><u>7,181,240</u></u>

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

Note 8-Long-Term Debt (Continued)

D. Bonds of Other Governmental Units

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

E. Port Authority Bonds

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

F. Industrial Development Revenue Bonds

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

Note 9-Receivables and Payables

Interfund receivables and payables at December 31, 1998, are as follows:

	<u>Receivables</u>	<u>Payables</u>
General Fund	<u>\$316,191</u>	
Special Revenue Funds		
Special Roads and Drainage	10,947	
Prison Operating Fund	<u>152,837</u>	
	<u>163,784</u>	
(Continued - amount carried forward)	479,975	

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

Note 9-Receivables and Payables (Continued)

	<u>Receivables</u>	<u>Payables</u>
(Continued - amount carried forward)	\$479,975	
Trust and Agency Funds		
Poydras Endowment Revenue		
Expendable Trust Fund		\$3,675
Nonexpendable Trust Fund	3,675	
Sales Tax Agency Fund	<u> </u>	<u>479,975</u>
	<u>483,650</u>	<u>483,650</u>

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

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

Note 10-Interfund Transfers

Operating Transfers in and out are listed by fund for the year 1998:

	<u>In</u>	<u>Out</u>
General Fund		<u>\$1,964,124</u>
Special Revenue Funds		
Recreation	\$536,000	
Special Roads and Drainage	235,275	
Community Center		\$50,000
Correctional Facility	95,825	367,434
Criminal Court	38,416	
Federal grants	6,272	
Miscellaneous	<u>1,434</u>	
	<u>913,222</u>	<u>417,434</u>
Debt Service Funds		
1997 Roads/Courthouse Bonds	63,000	
1994 Correctional Facility Bonds	366,000	
1992 Road Bonds	<u>112,000</u>	
	<u>541,000</u>	<u> </u>
(Continued - amounts carried forward)	1,454,222	2,381,558

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

Note 10-Interfund Transfers (Continued)

	<u>In</u>	<u>Out</u>
(Continued - amounts carried forward)	\$1,454,222	\$2,381,558
Capital Project Funds		
Parish Road Trust	375,118	212,000
Correctional Facility Construction		95,825
Recreation Special Projects	130,000	
Reserve for Equipment Purchase	196,000	
Buildings and land	<u>534,043</u>	
	<u>1,235,161</u>	<u>307,825</u>
	<u>2,689,383</u>	<u>2,689,383</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 judgements against the Parish Council on a current basis from available financial resources.

Note 12-Budgetary - GAAP Reporting Reconciliation

The accompanying schedule presents comparisons of the legally adopted budgets (as described in Note 1) with actual data on a budgetary basis. Since accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, a reconciliation of resulting differences in the excess of revenue and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 1998, is presented as follows:

	<u>General Funds</u>	<u>Special Revenue Funds</u>
Excess of revenue and other financing sources over expenditures and other uses (budgetary basis)	\$563,810	\$1,069,140
Adjustments - to adjust for accruals	<u>79,607</u>	<u>226,163</u>
Excess of revenue and other financing sources over expenditures and other uses (GAAP basis)	<u>643,417</u>	<u>1,295,303</u>

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

Note 13-Deferred Revenue

Deferred revenue consists of property tax received, which will not be recognized as revenue until 1999, and deferred grant revenue recorded in the Federal Grant Special Revenue Fund as follows:

Deferred property tax revenue	\$2,404,354
Deferred grant revenue	<u>54,721</u>
	<u>2,459,075</u>

Note 14-Post Retirement Benefits

During 1998, the Parish Council provided life and health insurance benefits to 24 qualifying retired employees at a cost of \$22,902. All retired employees receiving full retirement benefits qualify. The Parish Council adopted a resolution on April 8, 1993 approving surviving spouses coverage under the plan. These benefits are financed and recorded on a "pay as you go" basis.

Note 15-Lease Commitments

The Parish Council has entered into a capital lease agreement to acquire and use certain machinery. The original lease term is 24 months. The implicit interest rate is 5.96%. The lease payments are expected to remain the same throughout the term of the lease. The title to the equipment will transfer to the Parish Council at the end of the lease.

The asset 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, 1998.

1999	<u>\$19,061</u>
Total minimum lease payments	19,537
Less amounts representing interest	<u>476</u>
Present value of minimum lease payments	<u>19,061</u>

The machinery under capital leases totaled \$70,000 at December 31, 1998. There are no material operating leases.

General Fund

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

**West Baton Rouge Parish Council
General Fund
Balance Sheet
December 31, 1998**

A s s e t s

Assets

Cash	\$2,509,151
Investments	197,637
Receivables (net where applicable of allowances for uncollectibles)	
Taxes	504,510
Due from other funds	316,191
Due from other governments	115,994
Noncurrent receivables	9,533
Prepays and other assets	<u>26,304</u>
 <u>Total assets</u>	 <u>3,679,320</u>

Liabilities and Fund Balance

Liabilities

Accounts payable	\$68,070
Deferred revenue	<u>538,034</u>
 <u>Total liabilities</u>	 <u>606,104</u>

Fund Balance

Reserved noncurrent assets	35,837
Unreserved	
Undesignated	<u>3,037,379</u>
 <u>Total fund balance</u>	 <u>3,073,216</u>
 <u>Total liabilities and fund balance</u>	 <u>3,679,320</u>

**West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1998**

Revenue

Taxes		
Ad valorem	\$505,452	
Sales and use	3,365,466	
Other	<u>20,358</u>	\$3,891,276
Licenses and permits		422,571
Intergovernmental		133,120
Charges for services		
Garbage collection	592,538	
Court costs and other fees	27,399	
Other	<u>52,253</u>	672,190
Interest		144,916
Miscellaneous		<u>100,206</u>
		<u>5,364,279</u>
<u>Total revenue</u>		

Expenditures - Current

General Government		
Legislative		176,868
General Financial Administration		980,125
Judicial		
District Court	82,196	
District Attorney	17,493	
Clerk of Court	18,731	
Coroner	100,020	
City Court	<u>31,319</u>	249,759
Elections		
Registrar of Voters	60,458	
Elections	<u>3,345</u>	63,803
Others		
Planning and zoning	97,901	
General governmental buildings	<u>312,308</u>	<u>410,209</u>

(Continued - Amount carried forward)

1,880,764

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1998

(Continued - Amount brought forward)		\$1,880,764
Expenditures - Current		
Public Safety		
Sheriff	\$6,858	
Civil Defense	50,813	
Consulting	90,833	
Ambulance service	3,600	
Animal impound	<u>34,623</u>	186,727
Public Works		
Lighting	109,096	
Sanitation	<u>561,297</u>	670,393
Health and Welfare		
Miscellaneous		9,719
Economic Development		<u>9,135</u>
<u>Total expenditures</u>		<u>2,756,738</u>
Excess of revenue over expenditures		2,607,541
Other Financing Sources (Uses)		
Operating transfers out		<u>(1,964,124)</u>
Excess of revenue and other financing sources over expenditures and other uses		643,417
Fund Balance, beginning		<u>2,429,799</u>
Fund Balance, ending		<u>3,073,216</u>
(Concluded)		

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Bases)
Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes			
Ad valorem	\$520,000	\$513,822	(\$6,178)
Sales and use	2,865,700	3,249,790	384,090
Other	18,000	20,358	2,358
Licenses and permits	307,000	422,571	115,571
Intergovernmental	104,250	133,719	29,469
Charges for services			
Garbage collection	590,000	590,255	255
Court costs, fees and charges	13,000	27,399	14,399
Other	32,950	52,253	19,303
Interest	65,000	135,457	70,457
Miscellaneous	<u>88,400</u>	<u>117,092</u>	<u>28,692</u>
<u>Total revenue</u>	<u>4,604,300</u>	<u>5,262,716</u>	<u>658,416</u>
Expenditures - Current			
General Government			
Legislative	192,500	176,868	15,632
Judicial			
District Court	78,500	82,196	(3,696)
District Attorney	18,345	17,493	852
Clerk of Court	16,000	18,731	(2,731)
Coroner	114,500	100,020	14,480
City Court	37,800	31,319	6,481
Elections			
Registrar of Voters	60,000	60,458	(458)
Elections	15,000	3,345	11,655
General Administration			
General financial administration	1,153,500	1,017,867	135,633
Others			
Planning and zoning	25,000	90,309	(65,309)
General governmental building	<u>373,500</u>	<u>309,216</u>	<u>64,284</u>
(Continued - Amounts carried forward)	2,084,645	1,907,822	176,823

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Bases)
Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual (On Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
(Continued - Amounts brought forward)	\$2,084,645	\$1,907,822	\$176,823
Expenditures - Current			
Public Safety			
Sheriff	16,000	6,858	9,142
Civil Defense	63,000	50,813	12,187
Consulting - engineering	92,800	90,833	1,967
Ambulance service	4,000	3,600	400
Animal impound	40,000	34,623	5,377
Public Works			
Lighting	120,000	103,988	16,012
Sanitation - garbage	520,000	517,390	2,610
Health and Welfare			
Miscellaneous	32,000	9,720	22,280
Economic Development	<u>10,200</u>	<u>9,135</u>	<u>1,065</u>
<u>Total expenditures</u>	<u>2,982,645</u>	<u>2,734,782</u>	<u>247,863</u>
Excess of revenue over expenditures	1,621,655	2,527,934	906,279
Other Financing Sources (Uses)			
Operating transfers out	<u>(2,077,000)</u>	<u>(1,964,124)</u>	<u>112,876</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(455,345)	563,810	1,019,155
Fund Balance, beginning	<u>2,143,839</u>	<u>2,143,839</u>	<u> </u>
Fund Balance, ending	<u>1,688,494</u>	<u>2,707,649</u>	<u>1,019,155</u>

(Concluded)

Special Revenue Funds

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

Correctional Facility Operations

To account for operations of the parish correctional facility.

Parish Roads

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

Drainage Maintenance

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

Health Unit

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

Recreation

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

Community Center

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

Community Alert Network

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

911

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

Criminal Court

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

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

Special Revenue Funds

(Continued)

Juvenile Detention

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

Federal Grants

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

Miscellaneous

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

West Baton Rouge Parish Council
Special Revenue Funds
Combining Balance Sheet
December 31, 1998

Assets	Correctional Facility	Parish Roads	Drainage Maintenance	Health Unit	Recreation	Community Center	Community Alert Network	911	Criminal Court	Juvenile Detention	Federal Grants	Miscellaneous	Totals
Cash and cash equivalents	\$213,132	\$1,351	\$579,905	\$235,767	\$4,691	\$330,792	\$36,559	\$78,047	\$279,445	\$365,481	\$54,721	\$8,290	\$2,188,181
Investments			98,555										98,555
Taxes receivable			1,031,952	250,827		322,490		9,868		144,760	33,695		1,793,592
Due from other funds	152,837	10,947											163,784
Prepaid expenses	67,412												67,412
Due from other Governments	157,768	72,301							24,272				254,341
Total assets	<u>591,149</u>	<u>84,599</u>	<u>1,710,412</u>	<u>486,594</u>	<u>4,691</u>	<u>653,282</u>	<u>36,559</u>	<u>87,915</u>	<u>303,717</u>	<u>510,241</u>	<u>88,416</u>	<u>8,290</u>	<u>4,565,865</u>

Liabilities and Fund Equity

Liabilities													
Cash and cash equivalents											\$9,678		\$9,678
fund overdraft										\$4,005	24,017		64,436
Accounts payable	\$30,313	\$6,101	\$1,100,524	\$267,496		\$343,921				154,379	54,721		1,921,041
Deferred revenue													
Total liabilities	<u>30,313</u>	<u>6,101</u>	<u>1,100,524</u>	<u>267,496</u>		<u>343,921</u>				<u>158,384</u>	<u>88,416</u>		<u>1,995,155</u>
Fund Equity													
Reserved for prepaid expenses	67,412												67,412
Unreserved													
Undesignated	493,424	78,498	609,888	219,098	4,691	309,361	36,559	87,915	303,717	351,857		8,290	2,503,298
Total liabilities and fund equity	<u>560,836</u>	<u>78,498</u>	<u>609,888</u>	<u>219,098</u>	<u>4,691</u>	<u>309,361</u>	<u>36,559</u>	<u>87,915</u>	<u>303,717</u>	<u>351,857</u>	<u>88,416</u>	<u>8,290</u>	<u>2,570,710</u>
	<u>591,149</u>	<u>84,599</u>	<u>1,710,412</u>	<u>486,594</u>	<u>4,691</u>	<u>653,282</u>	<u>36,559</u>	<u>87,915</u>	<u>303,717</u>	<u>510,241</u>	<u>88,416</u>	<u>8,290</u>	<u>4,565,865</u>

West Baton Rouge Parish Council
Special Revenue Funds
Combining Statement of Revenue, Expenditures and Changes in Fund Equity
Year Ended December 31, 1998

	Correctional Facility	Parish Roads	Drainage Maintenance	Health Unit	Recreation	Community Center	Community Alert Network	911	Criminal Court	Juvenile Detention	Federal Grants	Miscellaneous	Total
Revenue													
Taxes	\$1,627,375	\$145,643	\$1,033,874	\$251,297		\$323,093		\$116,946		\$145,030	\$485,110	\$2,229	\$3,643,258
Intergovernmental	1,665,579	378,662	24,986	17,152		22,051	\$14,525						2,610,294
Charges for services					\$39,137	13,807							52,944
Fines and forfeits									\$484,258				484,258
Interest	7,446	115	47,416	13,286	243	22,741	1,532	2,572	3,049	16,956			115,356
Miscellaneous	136,298								957			20,525	157,780
Total revenue	<u>3,436,698</u>	<u>524,420</u>	<u>1,106,276</u>	<u>281,735</u>	<u>39,380</u>	<u>381,692</u>	<u>16,057</u>	<u>119,518</u>	<u>487,307</u>	<u>161,986</u>	<u>486,067</u>	<u>22,754</u>	<u>7,063,890</u>
Expenditures													
General government													
Finance and administration	208,330	5,579	3,848	1,631	11,726	5,839	5,500	487	4,036		2,816	(110)	249,682
Judicial									225,519				225,519
Public safety	2,532,553							59,795		37,154	35,858	16,670	2,682,030
Public works		729,610	889,360								59,499		1,618,970
Health and welfare				167,032									226,531
Culture and recreation					559,002	265,795							824,797
Urban redevelopment and housing											333,231		333,231
Economic development											80,047		80,047
Capital outlay								23,568					23,568
Total expenditures	<u>2,740,883</u>	<u>735,189</u>	<u>893,208</u>	<u>168,663</u>	<u>570,728</u>	<u>271,634</u>	<u>5,500</u>	<u>83,850</u>	<u>229,555</u>	<u>37,154</u>	<u>511,451</u>	<u>16,560</u>	<u>6,264,375</u>
Excess of Revenue Over (Under) Revenue	<u>695,815</u>	<u>(210,769)</u>	<u>213,068</u>	<u>113,072</u>	<u>(531,348)</u>	<u>110,058</u>	<u>10,557</u>	<u>35,668</u>	<u>257,752</u>	<u>124,832</u>	<u>(25,384)</u>	<u>6,194</u>	<u>799,515</u>
Other Financing Sources (Uses)													
Operating transfers in	95,825	235,275			536,000				38,416		6,272	1,434	913,222
Operating transfers out	(367,434)					(50,000)							(417,434)
	<u>(271,609)</u>	<u>235,275</u>			<u>536,000</u>	<u>(50,000)</u>			<u>38,416</u>		<u>6,272</u>	<u>1,434</u>	<u>495,788</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	<u>424,206</u>	<u>24,506</u>	<u>213,068</u>	<u>113,072</u>	<u>4,652</u>	<u>60,058</u>	<u>10,557</u>	<u>35,668</u>	<u>296,168</u>	<u>124,832</u>	<u>(19,112)</u>	<u>7,628</u>	<u>1,295,303</u>
Fund Equity													
Beginning of year	136,630	53,992	396,820	106,026	39	249,303	26,002	52,247	7,549	227,025	19,112	662	1,275,407
Fund Equity End of Year	<u>560,836</u>	<u>78,498</u>	<u>609,888</u>	<u>219,098</u>	<u>4,691</u>	<u>309,361</u>	<u>36,559</u>	<u>87,915</u>	<u>303,717</u>	<u>351,857</u>	<u>--</u>	<u>8,290</u>	<u>2,570,710</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Sales tax	\$1,369,500	\$1,570,364	\$200,864
Intergovernmental	1,020,000	1,652,969	632,969
Interest		7,446	7,446
Miscellaneous	120,000	136,298	16,298
Total revenue	<u>2,509,500</u>	<u>3,367,077</u>	<u>857,577</u>
Expenditures			
General government			
Finance and administration	181,202	218,373	(37,171)
Public safety	1,788,744	2,589,917	(801,173)
Total expenditures	<u>1,969,946</u>	<u>2,808,290</u>	<u>(838,344)</u>
Excess of Revenue Over Expenditures	<u>539,554</u>	<u>558,787</u>	<u>19,233</u>
Other Financing Sources (Uses)			
Operating transfers out	<u>(366,000)</u>	<u>(367,434)</u>	<u>(1,434)</u>
Excess of Revenue and Other Sources Over Expenditures and Other Uses	173,554	191,353	17,799
Fund Equity Beginning of year	<u>21,781</u>	<u>21,781</u>	
Fund Equity End of Year	<u>195,335</u>	<u>213,134</u>	<u>17,799</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Sales tax	130,000	144,675	\$14,675
Intergovernmental	405,000	387,413	(17,587)
Interest		115	115
Total revenue	<u>535,000</u>	<u>532,203</u>	<u>(2,797)</u>
 Expenditures			
General government			
Finance and administration	6,000	5,579	421
Public works	736,000	768,851	(32,851)
Total expenditures	<u>742,000</u>	<u>774,430</u>	<u>(32,430)</u>
 Excess of Revenue Over (Under) Expenditures	<u>(207,000)</u>	<u>(242,227)</u>	<u>(35,227)</u>
 Other Financing Sources			
Operating transfers in	200,000	235,275	35,275
	<u>200,000</u>	<u>235,275</u>	<u>35,275</u>
 Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	(7,000)	(6,952)	48
 Fund Equity			
Beginning of year	<u>8,303</u>	<u>8,303</u>	
 Fund Equity End of Year	<u>1,303</u>	<u>1,351</u>	<u>48</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Property tax	1,069,200	1,050,994	(\$18,206)
Intergovernmental	25,000	24,986	(14)
Interest	30,000	47,416	17,416
Total revenue	<u>1,124,200</u>	<u>1,123,396</u>	<u>(804)</u>
Expenditures			
General government	5,000	3,848	1,152
Public works	930,700	890,654	40,046
Total expenditures	<u>935,700</u>	<u>894,502</u>	<u>41,198</u>
Excess of Revenue Over Expenditures	188,500	228,894	40,394
Fund Equity			
Beginning of year	<u>449,566</u>	<u>449,566</u>	
Fund Equity End of Year	<u>638,066</u>	<u>678,460</u>	<u>40,394</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Property tax	\$260,000	\$255,458	(\$4,542)
Intergovernmental	13,000	17,152	4,152
Interest	5,000	13,286	8,286
Total revenue	<u>278,000</u>	<u>285,896</u>	<u>7,896</u>
Expenditures			
General government	1,800	1,631	169
Health and welfare	189,100	168,803	20,297
Total expenditures	<u>190,900</u>	<u>170,434</u>	<u>20,466</u>
Excess of Revenue Over Expenditures	87,100	115,462	28,362
Fund Equity			
Beginning of year	<u>120,305</u>	<u>120,305</u>	<u>-----</u>
Fund Equity End of Year	<u>207,405</u>	<u>235,767</u>	<u>28,362</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Charges for services	\$30,000	\$39,137	\$9,137
Miscellaneous		243	243
Total revenue	<u>30,000</u>	<u>39,380</u>	<u>9,380</u>
Expenditures			
General government	12,000	11,726	274
Culture and recreation	<u>554,350</u>	<u>559,002</u>	<u>(4,652)</u>
Total expenditures	<u>566,350</u>	<u>570,728</u>	<u>(4,378)</u>
Excess of Revenue Over (Under) Expenditures	(536,350)	(531,348)	5,002
Other Financing Sources (Uses)			
Operating transfers in	<u>536,000</u>	<u>536,000</u>	-----
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	(350)	4,652	5,002
Fund Equity			
Beginning of year	<u>41</u>	<u>41</u>	-----
Fund Equity (Deficit) End of Year	<u>(309)</u>	<u>4,693</u>	<u>5,002</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Property tax	\$335,000	\$328,444	(\$6,556)
Intergovernmental	19,000	22,051	3,051
Charges for services	13,500	13,807	307
Interest	3,000	22,741	19,741
Total revenue	<u>370,500</u>	<u>387,043</u>	<u>16,543</u>
Expenditures			
General government			
Finance and administration	8,500	5,839	2,661
Culture and recreation	310,400	265,795	44,605
Total expenditures	<u>318,900</u>	<u>271,634</u>	<u>47,266</u>
Excess of Revenue Over Expenditures	51,600	115,409	63,809
Other Financing Sources (Uses)			
Operating transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>--</u>
Excess of Revenue and Other Sources Over Expenditures and Other Uses	1,600	65,409	63,809
Fund Equity			
Beginning of year	<u>265,383</u>	<u>265,383</u>	<u>-----</u>
Fund Equity End of Year	<u>266,983</u>	<u>330,792</u>	<u>63,809</u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Intergovernmental	\$12,000	\$14,525	\$2,525
Interest	400	1,532	1,132
Total revenue	<u>12,400</u>	<u>16,057</u>	<u>3,657</u>
Expenditures			
General government			
Finance and administration	<u>11,000</u>	<u>5,500</u>	<u>5,500</u>
Total expenditures	<u>11,000</u>	<u>5,500</u>	<u>5,500</u>
 Excess of Revenue Over Expenditures	 1,400	 10,557	 9,157
 Fund Equity			
Beginning of year	<u>26,002</u>	<u>26,002</u>	<u> </u>
 Fund Equity End of Year	 <u><u>27,402</u></u>	 <u><u>36,559</u></u>	 <u><u>9,157</u></u>

West Baton Rouge Parish Council
Special Revenue - 911
Statement of Revenue, Expenditures and Changes in
Fund Equity - Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Taxes - 911 charge	105,000	116,491	11,491
Intergovernmental			
Interest	500	2,572	2,072
Total revenue	<u>105,500</u>	<u>119,063</u>	<u>13,563</u>
Expenditures			
General government			
Finance and administration		487	(487)
Public safety	71,450	59,795	11,655
Capital outlay	25,000	23,568	1,432
Total expenditures	<u>96,450</u>	<u>83,850</u>	<u>12,600</u>
 Excess of Revenue Over Expenditures	 9,050	 35,213	 26,163
 Fund Equity			
Beginning of year	<u>42,834</u>	<u>42,834</u>	<u>-----</u>
 Fund Equity End of Year	 <u>51,884</u>	 <u>78,047</u>	 <u>26,163</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Fines and forfeits	\$125,000	\$467,467	\$342,467
Interest		3,049	3,049
Total revenue	<u>125,000</u>	<u>470,516</u>	<u>345,516</u>
Expenditures			
General government			
Finance and administration	2862	4036	(1,174)
Judicial	<u>224,176</u>	<u>225,519</u>	<u>(1,343)</u>
Total expenditures	<u>227,038</u>	<u>229,555</u>	<u>(2,517)</u>
Excess of Revenue Over (Under) Expenditures	(102,038)	240,961	342,999
Other Financing Sources (Uses)			
Operating transfers in	<u>100,000</u>	<u>38,416</u>	<u>(61,584)</u>
Excess (Deficiency) of Revenue and Other Sources Over Expenditures and Other Uses	(2,038)	279,377	281,415
Fund Equity			
Beginning of year	<u>68</u>	<u>68</u>	
Fund Equity (Deficit) End of Year	<u>(1,970)</u>	<u>279,445</u>	<u>281,415</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Property tax	\$149,000	\$147,432	(\$1,568)
Interest	8,000	16,956	8,956
Total revenue	<u>157,000</u>	<u>164,388</u>	<u>7,388</u>
 Expenditures			
Public safety	<u>90,000</u>	<u>33,149</u>	<u>56,851</u>
Total expenditures	<u>90,000</u>	<u>33,149</u>	<u>56,851</u>
 Excess of Revenue Over Expenditures	 67,000	 131,239	 64,239
 Fund Equity			
Beginning of year	<u>234,243</u>	<u>234,243</u>	<u> </u>
 Fund Equity End of Year	 <u>301,243</u>	 <u>365,482</u>	 <u>64,239</u>

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

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenue			
Intergovernmental	\$373,724	\$486,513	\$112,789
Miscellaneous		957	957
Total revenue	<u>373,724</u>	<u>487,470</u>	<u>113,746</u>
Expenditures			
General government	1,800	2,816	(1,016)
Public safety	11,841	11,841	
Health and welfare	55,252	59,499	(4,247)
Urban redevelopment and housing	260,000	333,231	(73,231)
Economic development	38,523	80,047	(41,524)
Total expenditures	<u>367,416</u>	<u>487,434</u>	<u>(120,018)</u>
Excess of Revenue Over (Under) Expenditures	6,308	36	(6,272)
Other Financing Sources (Uses)			
Operating transfers in		<u>6,272</u>	<u>6,272</u>
Excess of Revenue and Other Sources Over Expenditures and Other Uses	6,308	6,308	
Fund Equity (Deficit) Beginning of year	<u>(6,308)</u>	<u>(6,308)</u>	
Fund Equity End of Year	<u><u>--</u></u>	<u><u>--</u></u>	<u><u>--</u></u>

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

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue			
Intergovernmental		\$2,229	\$2,229
Miscellaneous		20,525	20,525
Total revenue		<u>22,754</u>	<u>22,754</u>
 Expenditures			
General government			
Finance and administration		(110)	110
Public safety		16,670	(16,670)
Total expenditures		<u>16,560</u>	<u>(16,560)</u>
 Excess of Revenue Over Expenditures		<u>6,194</u>	<u>6,194</u>
 Other Financing Sources (Uses)			
Operating transfers in		1,434	1,434
		<u>1,434</u>	<u>1,434</u>
 Excess of Revenue and Other Sources Over Expenditures and Other Uses		7,628	7,628
 Fund Equity			
Beginning of year	<u>662</u>	<u>662</u>	
 Fund Equity End of Year	<u>662</u>	<u>8,290</u>	<u>7,628</u>

Debt Service Funds

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

1997 Roads/Courthouse Renovations Bond

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

1996 Council on Aging Bonds

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

1994 Correctional Facility Bonds

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

1992 Road Bond

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

1989 Building Addition

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

1988 Road Overlay

To record monies for payment of the 1988, \$250,000 Certificates of Indebtedness for road overlay projects which are certificates due in annual installments, plus interest, until maturity in 1998. Financing is to be provided by sales and use taxes. The bond was paid in 1997, and the residual funds were transferred to the 1989 Building Addition debt service fund.

West Baton Rouge Parish Council
Debt Service Funds
Combining Balance Sheet
December 31, 1998

	1997 Roads and Court- house Bonds	1996 Council on Aging Bonds	1994 Correctional Facility Bonds	1992 Road Bond	1989 Building Addition	1988 Road Overlay	Totals
Assets							
Cash	\$3,379	\$96,765	\$777,775	\$139,717	\$50,457		\$1,068,093
Investments at costs	<u> </u>	<u> </u>	<u>466,645</u>	<u> </u>	<u> </u>		<u>466,645</u>
Total assets	<u>3,379</u>	<u>96,765</u>	<u>1,244,420</u>	<u>139,717</u>	<u>50,457</u>	<u> </u>	<u>1,534,738</u>
Fund Balances							
Reserved for debt service	<u>3,379</u>	<u>96,765</u>	<u>1,244,420</u>	<u>139,717</u>	<u>50,457</u>		<u>1,534,738</u>
Total fund balances	<u>3,379</u>	<u>96,765</u>	<u>1,244,420</u>	<u>139,717</u>	<u>50,457</u>	<u> </u>	<u>1,534,738</u>

**West Baton Rouge Parish Council
Debt Service Funds**

**Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Year Ended December 31, 1998**

	<u>1997 Roads and Court- house Bonds</u>	<u>1996 Council on Aging Bonds</u>	<u>1994 Correctional Facility Bonds</u>	<u>1992 Road Bond</u>	<u>1989 Building Addition</u>	<u>1988 Road Overlay</u>	<u>Totals</u>
Revenue							
Intergovernmental		\$60,273					\$60,273
Interest	<u>\$1,641</u>	<u>4,466</u>	<u>\$31,530</u>	<u>\$3,926</u>	<u>\$2,413</u>	<u>\$64</u>	<u>44,040</u>
	1,641	64,739	31,530	3,926	2,413	64	104,313
Other Financing Sources							
Operating transfers in	<u>63,000</u>		<u>366,000</u>	<u>112,000</u>			<u>541,000</u>
	64,641	64,739	397,530	115,926	2,413	64	645,313
<u>Total revenue and other financing sources</u>							
	<u>64,641</u>	<u>64,739</u>	<u>397,530</u>	<u>115,926</u>	<u>2,413</u>	<u>64</u>	<u>645,313</u>
Expenditures							
Debt service							
Bond principal	35,000	50,875	242,480	90,000	32,000		450,355
Interest	26,012	10,050	112,480	26,351	4,208		179,101
Paying agent fees and other	<u>250</u>		<u>1,000</u>	<u>752</u>	<u>1,251</u>		<u>3,253</u>
	61,262	60,925	355,960	117,103	37,459		632,709
<u>Total expenditures</u>							
	<u>61,262</u>	<u>60,925</u>	<u>355,960</u>	<u>117,103</u>	<u>37,459</u>	<u>64</u>	<u>632,709</u>
Excess (deficit) of revenue and other financing sources over expenditures	3,379	3,814	41,570	(1,177)	(35,046)	64	12,604
Fund Balances, beginning		92,951	526,516	140,894	55,392	30,047	845,800
Residual equity transfer			<u>676,334</u>		<u>30,111</u>	<u>(30,111)</u>	<u>676,334</u>
Fund Balances, ending	<u>3,379</u>	<u>96,765</u>	<u>1,244,420</u>	<u>139,717</u>	<u>50,457</u>	<u>--</u>	<u>1,534,738</u>

Capital Project Funds

Council on Aging Facility

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

Parish Road Trust Fund

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

Equipment Purchase Fund

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

Community Center Capital Improvement

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

Correctional Facility

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

Video Poker Capital Improvements Reserve Trust

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

Special Recreation Projects

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

Land and Building Acquisitions

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

West Baton Rouge Parish Council
 Capital Project Funds
 Combining Balance Sheet
 December 31, 1998

	<u>Council On Aging Facility</u>	<u>Parish Road Trust Fund</u>	<u>Equipment Purchase Fund</u>	<u>Community Center Improvement</u>	<u>Correc- tional Facility</u>	<u>Video Poker Capital Improvement Reserve Trust</u>	<u>Special Recreation Projects</u>	<u>Land and Building Acquisition</u>	<u>Totals</u>
Assets									
Cash		\$1,620,130	\$46,329	\$83,353		\$398,601	\$51,550	\$2,199,963	
Investments		1,838,508						1,838,508	
Receivables		6,358					\$111,407	117,765	
Due from other funds									
Prepaid insurance									
<u>Total assets</u>	--	<u>3,464,996</u>	<u>46,329</u>	<u>83,353</u>	--	<u>398,601</u>	<u>51,550</u>	<u>4,156,236</u>	
Liabilities									
Accounts payable			<u>26,246</u>				<u>111,407</u>	<u>137,653</u>	
<u>Total liabilities</u>			<u>26,246</u>				<u>111,407</u>	<u>137,653</u>	
Fund balance									
Unreserved - undesignated		<u>3,464,996</u>	<u>20,083</u>	<u>83,353</u>		<u>398,601</u>	<u>51,550</u>	<u>4,018,583</u>	
<u>Total liabilities and fund balances</u>	--	<u>3,464,996</u>	<u>46,329</u>	<u>83,353</u>	--	<u>398,601</u>	<u>51,500</u>	<u>4,156,236</u>	

West Baton Rouge Parish Council
Capital Project Funds
Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Year Ended December 31, 1998

	<u>Council on Aging Facility</u>	<u>Parish Road Trust Fund</u>	<u>Equipment Purchase Fund</u>	<u>Community Center Capital Improvement</u>	<u>Correc- tional Facility</u>	<u>Video Poker Capital Improvement Reserve Trust</u>	<u>Special Recreation Projects</u>	<u>Land and Building Acquisition</u>	<u>Totals</u>
Revenue									
Taxes		\$221,367	\$1,404	\$1,023	\$32,149	\$246,297	\$250		\$246,297
Interest	\$70			80,000			10,000	\$111,407	263,932
Intergovernmental	<u>22,895</u>	<u>221,367</u>	<u>1,404</u>	<u>81,023</u>	<u>32,149</u>	<u>253,966</u>	<u>10,250</u>	<u>111,407</u>	<u>224,302</u>
Other Financing Sources									
Operating transfers in		375,118	196,000				130,000	534,043	1,235,161
Capital lease		<u>375,118</u>	<u>15,183</u>						<u>15,183</u>
		<u>596,485</u>	<u>212,587</u>	<u>81,023</u>	<u>32,149</u>	<u>253,966</u>	<u>140,250</u>	<u>645,450</u>	<u>1,250,344</u>
Total revenue and other financing sources	<u>22,965</u>	<u>596,485</u>	<u>212,587</u>	<u>81,023</u>	<u>32,149</u>	<u>253,966</u>	<u>140,250</u>	<u>645,450</u>	<u>1,984,875</u>
Expenditures									
Capital outlay	28,178	250,118	267,464	42,795	151,081		88,784	645,450	1,473,870
Capital lease			<u>15,183</u>						<u>15,183</u>
Other Financing Uses									
Operating transfers out		<u>212,000</u>			<u>95,825</u>				<u>307,825</u>
Total expenditures and other financing uses	<u>28,178</u>	<u>462,118</u>	<u>282,647</u>	<u>42,795</u>	<u>246,906</u>		<u>88,784</u>	<u>645,450</u>	<u>1,796,878</u>
Excess (deficiency) of revenue and other financing sources over expenditures and other uses	(5,213)	134,367	(70,060)	38,228	(214,757)	253,966	51,466		187,997
Fund balance, beginning	5,213	3,330,629	90,143	45,125	891,091	144,635	84		4,506,920
Residual equity transfer					<u>(676,334)</u>				<u>(676,334)</u>
Fund balance, ending	<u>--</u>	<u>3,464,996</u>	<u>20,083</u>	<u>83,353</u>	<u>--</u>	<u>398,601</u>	<u>51,550</u>	<u>--</u>	<u>4,018,583</u>

Trust and Agency Funds

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

Nonexpendable Trust Fund

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

Expendable Trust Fund

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

Sales Tax Agency Fund

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

**West Baton Rouge Parish Council
Trust and Agency Funds
Combining Balance Sheet
December 31, 1998**

	Nonexpendable Trust - Poydras <u>Endowment</u>	Expendable Trust - Poydras <u>Endowment</u>	Sales Tax Agency <u>Fund</u>	<u>Totals</u>
Assets				
Assets				
Cash	\$739		\$1,397,681	\$1,398,420
Investments	99,799			99,799
Receivables (net where applicable of allowances for uncollectibles)				
Loans	19,500			19,500
Due from other funds	<u> </u>	<u>\$3,675</u>	<u> </u>	<u>3,675</u>
<u>Total assets</u>	<u>120,038</u>	<u>3,675</u>	<u>1,397,681</u>	<u>1,521,394</u>
Liabilities and Fund Balances				
Liabilities				
Accounts payable		\$3,675		\$3,675
Due to other funds	\$3,675		\$479,975	483,650
Deposits and escrow accounts			164,539	164,539
Due to other governments	<u> </u>	<u> </u>	<u>753,167</u>	<u>753,167</u>
<u>Total liabilities</u>	<u>3,675</u>	<u>3,675</u>	<u>1,397,681</u>	<u>1,405,031</u>
Fund Balances				
Reserved for loans	19,500			19,500
Undesignated fund balance	<u>96,863</u>			<u>96,863</u>
<u>Total fund balances</u>	<u>116,363</u>	<u> </u>	<u> </u>	<u>116,363</u>
<u>Total liabilities and fund balances</u>	<u>120,038</u>	<u>3,675</u>	<u>1,397,681</u>	<u>1,521,394</u>

**West Baton Rouge Parish Council
Sales Tax Agency Fund
Statement of Changes in Assets and Liabilities
Year Ended December 31, 1998**

	Balance January 1, <u>1998</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1998</u>
Assets				
Cash				
Sales tax escrow	\$8,964	\$423		\$9,387
Sales and use tax	880,480	13,145,677	12,668,500	1,357,657
Hotel-Motel tax	16,038	218,116	214,931	19,223
Occupational license	479	345,735	346,251	(37)
Offtrack betting	<u>10,430</u>	<u>133,492</u>	<u>132,471</u>	<u>11,451</u>
<u>Total assets</u>	<u>916,391</u>	<u>13,843,443</u>	<u>13,362,153</u>	<u>1,397,681</u>
 Liabilities				
Due to other funds	\$296,340	\$183,635		\$479,975
Escrow for litigation and other	134,859	29,680		164,539
Due to other governments	<u>485,192</u>	<u>267,975</u>		<u>753,167</u>
<u>Total liabilities</u>	<u>916,391</u>	<u>481,290</u>		<u>1,397,681</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, 1998**

General Fixed Assets	
Land	\$1,147,546
Buildings	16,334,995
Equipment	3,706,560
Equipment under capital leases	<u>70,000</u>
<u>Total general fixed assets</u>	<u>21,259,101</u>
 Investment in General Fixed Assets	
Investment in property acquired prior to 1985	5,275,114
Source of funding for property acquired subsequent to 1985	
General fund revenue	1,664,595
Donation of land	232,000
Capital Project Funds	
Community Center capital improvement	67,591
Reserve for equipment purchase	1,164,470
Correctional facilities	10,446,772
Building and land	628,673
Recreation Special Projects	90,445
Special Revenue funds	
Drainage	210,050
Federal Revenue Sharing	79,396
Recreation	142,476
Roads	90,708
Health Unit	843,434
Criminal Court	770
Special recreation projects	160,495
Equipment under capital leases	70,000
911	<u>92,112</u>
<u>Total invested in general fixed assets</u>	<u>21,259,101</u>

**West Baton Rouge Parish Council
Schedule of General Fixed Assets
By Function and Activity
December 31, 1998**

	<u>Equipment</u>	<u>Building</u>	<u>Land</u>	<u>Totals</u>
Culture and recreation	\$515,251	\$1,246,932	\$405,170	\$2,167,353
Economic development	1,611	17,113		18,724
General government				
Administrative	176,518	2,818,645	371,320	3,366,483
Elections	6,388	23,940		30,328
Judicial	66,474	285,000		351,474
Legislative	11,185			11,185
Health and welfare	46,868	1,000,731		1,047,599
Public safety				
Fire	4,180	106,950	18,900	130,030
Correctional facility	74,639	10,225,977	146,156	10,446,772
Sheriff	26,452			26,452
911 Service	92,112			92,112
Other	206,483	429,013	206,000	841,496
Public works	2,478,399	180,694		2,659,093
Equipment under capital leases	<u>70,000</u>	<u> </u>	<u> </u>	<u>70,000</u>
	<u>3,776,560</u>	<u>16,334,995</u>	<u>1,147,546</u>	<u>21,259,101</u>

West Baton Rouge Parish Council
Schedule of Changes in General Fixed Assets
By Function and Activity
Year Ended December 31, 1998

	General Fixed Assets <u>January 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	General Fixed Assets <u>December 31, 1998</u>
Culture and recreation	\$2,051,570	\$115,783		\$2,167,353
Economic development	18,724			18,724
General government				
Administrative	2,778,058	588,425		3,366,483
Elections	22,388	7,940		30,328
Judicial	328,145	23,329		351,474
Legislative	11,185			11,185
Health and welfare	1,047,599			1,047,599
Public safety				
Fire	130,030			130,030
Corrections facility	10,310,456	136,316		10,446,772
Sheriff	26,452			26,452
911 service	71,753	20,359		92,112
Other	786,473	55,023		841,496
Public works	2,448,575	253,518	\$43,000	2,659,093
Equipment under capital lease	<u>70,000</u>	<u> </u>	<u> </u>	<u>70,000</u>
	<u>20,101,408</u>	<u>1,200,693</u>	<u>43,000</u>	<u>21,259,101</u>

General Long-Term Debt

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

**West Baton Rouge Parish Council
Statement of General Long-term Debt
December 31, 1998**

	<u>Totals</u>
Amounts to be Provided for the Payment of Long-Term Debt	
Amount available in debt service funds	\$1,534,738
Amount to be provided from revenue	<u>3,501,133</u>
<u>Total available and to be provided</u>	<u>5,035,871</u>
General Long-Term Debt Payable	
Certificates of Indebtedness	4,875,000
Compensated absences	141,810
Capital leases	<u>19,061</u>
<u>Total general long-term debt payable</u>	<u>5,035,871</u>

**West Baton Rouge Parish Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 1998**

<u>Federal Grantor/Pass - Through Grantor/ Through Grantor/Program Title or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Number</u>	<u>Federal Expend- itures</u>
U.S. Department of Agriculture			
Emergency Food and Shelter	83.523		<u>\$8,757</u>
<u>Subtotal for direct programs</u>			<u>8,757</u>
Pass-through Program of the Louisiana Department of Agriculture and Forestry:			
Food Distribution	10.550		<u>18,732</u>
<u>Total U.S. Department of Agriculture</u>			<u>27,489</u>
U.S. Department of Health and Human Services			
Pass-through Program of the Louisiana Department of Labor:			
Community Services Block grant	13.665	98P0092	61,115
Pass-through Program of the Louisiana Department of Social Services:			
Low Income Home Energy Assistance Program	13.789	416	<u>90,312</u>
<u>Total U.S. Department of Health and Human Services</u>			<u>151,427</u>
U.S. Department of Education			
Pass-through the Louisiana Department of Education			
Adult Education	84.002		<u>2,229</u>
<u>Total U.S. Department of Education</u>			<u>2,229</u>
U.S. Department of Energy			
Pass-through the Louisiana Department of Social Services			
Weatherization Assistance for Low Income Persons	81.042		<u>14,439</u>
<u>Total U.S. Department of Energy</u>			<u>14,439</u>

(Continued)

See accompanying notes to schedule of federal awards.

**West Baton Rouge Parish Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 1998**

(Continued)

<u>Federal Grantor/Pass - Through Grantor/ Through Grantor/Program Title or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Number</u>	<u>Federal Expend- itures</u>
U.S. Department of Housing and Urban Development			
Section 8 (Certificate)	14.856		\$100,307
Section 8 (Voucher)	14.857		<u>204,192</u>
<u>Total U.S. Department of Housing and Urban Development</u>			<u>304,499</u>
U.S. Department of Justice			
Office of Justice			
Law Enforcement	16.592	96-LB-VX-0902	<u>23,243</u>
<u>Total U.S. Department of Justice</u>			<u>23,243</u>
U.S. Environmental Protection Agency			
Pass-through program of the Louisiana Office of State Police			
Office of Emergency Preparedness	NA	98CEPP01	<u>11,700</u>
<u>Total U.S. Environmental Protection Agency</u>			<u>11,700</u>
<u>Total expenditures of federal awards</u>			<u>535,026</u>

NA - Not Available
(Concluded)

See accompanying notes to schedule of federal awards.

West Baton Rouge Parish Council
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 1998

Note 1-Basis of Presentation

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

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

H. DANIEL CARROLL, C.P.A.
ROBERT E. WALES, C.P.A.
J. CHARLES PARKER, C.P.A.
LOUIS C. MCKNIGHT, III, C.P.A.
ANTHONY J. CRISTINA, III, C.P.A.
CHARLES H. PILEY, JR., C.P.A.
DAVID J. BROUSSARD, C.P.A.



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WARREN G. BEEB, C.P.A.
RETIRED
ROBERT J. ZERNICHT, C.P.A.
RETIRED
CARL L. HANCOCK, C.P.A.
RETIRED

June 7, 1999

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, 1998, and have issued our report thereon dated June 7, 1999. We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the West Baton Rouge Parish Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance that is required to be reported under Government Auditing Standards, which is described in the accompanying Schedule of Findings and Questioned Costs as Item 98-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the West Baton Rouge Parish Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting

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

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

Yours truly,

Hawthorn, Weymouth & Carroll L.L.P.

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RETIRED
CARL L. HANCOCK, C.P.A.
RETIRED

June 7, 1999

**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, 1998. The West Baton Rouge Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on the West Baton Rouge Parish Council's compliance based on our audit.

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

In our opinion, West Baton Rouge Parish Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1998.

Internal Control Over Compliance

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

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

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

Yours truly,

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

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 1998**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:
Unqualified

Internal control over financial reporting

* Material weakness(es) identified:

Yes No

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

Yes No

Noncompliance material to financial statements noted:

Yes No

Federal Awards

Internal control over major programs

* Material weakness(es) identified:

Yes No

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

Yes No

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

Unqualified

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

Yes No

Identification of major programs:

CFDA Numbers

13.789

13.665

Federal Program or Cluster

Low Income Home Energy Assistance Program

Community Service Block Grant

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

Auditee qualified as low-risk auditee:

Yes No

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 1998**

Section II - Financial Statement Findings

98-1 Audit Report Compliance

Condition

The audit report was delayed past the due date of June 30, 1999. In preparation of the financial statements the auditors encountered unseen reporting and disclosure matters which took extra time to resolve.

Criteria and Recommendations

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

Management's Response

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

Section III - Federal Award Findings and Questioned Cost

No matters were reported.