

**West Baton Rouge Parish Council
Port Allen, Louisiana
Financial Report
December 31, 2024**

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Independent Auditor's Report

To the Parish President and Council of
West Baton Rouge Parish
Port Allen, Louisiana

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise West Baton Rouge Parish Council's basic financial statements as listed in the table of contents.

Adverse Opinion on Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of West Baton Rouge Parish Council, as of December 31, 2024, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinion on Governmental Activities, Each Major Fund, Fiduciary Fund, and the Aggregate Remaining Fund Information

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council, as of December 31, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of West Baton Rouge Parish Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements do not include financial data for West Baton Rouge Parish Council's legally separate component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the Parish's primary government unless West Baton Rouge Parish Council also issues financial statements for the financial reporting entity that include the financial data for its component units. West Baton Rouge Parish Council has not issued such reporting entity financial statements. The effects of not including West Baton Rouge Parish Council's legally separate component units on the aggregate discretely presented component units have not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Baton Rouge Parish Council's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of West Baton Rouge Parish Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about West Baton Rouge Parish Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in total OPEB liability and related ratios, schedule of proportionate share of net pension liability (asset), schedule of employer contributions, and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise West Baton Rouge Parish Council's basic financial statements. The combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer, justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session, schedule of collections, distributions, and costs of collections, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer, justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session, schedule of collections, distributions, and costs of collections, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2025, on our consideration of West Baton Rouge Parish Council's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of West Baton Rouge Parish Council's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering West Baton Rouge Parish Council's internal control over financial reporting and compliance.

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

June 26, 2025

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

INTRODUCTION

Management's Discussion and Analysis provides a narrative discussion of West Baton Rouge Parish Council's ("the Parish Council") financial activity as a whole for the year ended December 31, 2024 with comparisons to prior year, where appropriate. The information complements the data presented in the basic financial statements. We encourage readers to consider the information presented here in conjunction with information in the financial statements and notes to the financial statements.

FINANCIAL HIGHLIGHTS

- The Parish Council's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2024 by \$124,389,991 (net position). Of this amount, \$44,539,688 (unrestricted net position) may be used to meet the Parish Council's ongoing obligations to its citizens and creditors.
- The Parish Council's capital assets at December 31, 2024 include \$81,038,857 for infrastructure, roads, land, equipment, and buildings (net of depreciation).
- The Parish Council's total net position increased \$10,252,143 from the previous year's net position, as restated. The restatement of \$137,704 occurred as a result of implementing GASB Statement No. 101, *Compensated Absences*, effective January 1, 2024. The implementation of GASB 101 is considered a change in accounting principle and, as a result, beginning net position has been restated to reflect the cumulative effect of this change.
- At December 31, 2024, the Parish Council's governmental fund financial statements reported combined ending fund balances of \$63,172,885, an increase in total fund balance of \$8,716,891 from the previous year.
- The General Fund, the Parish Council's primary operating fund, reported an unassigned fund balance of \$29,342,753, which is an increase of \$4,540,232 from the unassigned fund balance of the previous year.

OVERVIEW

This discussion and analysis is intended to serve as an introduction to the Parish Council's financial statements. The Parish Council's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Parish Council's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the Parish Council's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Parish Council is improving or deteriorating.

The statement of activities presents information showing how the Parish Council's net position changed during the most recent fiscal year. Changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. accrued interest expenses, uncollected taxes).

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

OVERVIEW (Continued)

Government-wide financial statements. (Continued)

Both of these government-wide financial statements distinguish functions of the Parish Council that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Parish Council include legislative, judicial, elections, general government, public safety, roads, drainage, engineering, parks and recreation, health and welfare, and economic development.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Parish Council, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the calendar year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both governmental fund financial statements include a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the Parish Council's programs, fiduciary funds are not reflected in the government-wide financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net position may be observed and used to discuss changing financial position of the Parish Council as a whole.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Parish Council, assets exceeded liabilities by \$124,389,991 at the close of the calendar year.

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following table reflects the condensed statement of net position for 2024, with comparative figures from 2023:

**West Baton Rouge Parish Council
Condensed Statements of Net Position
December 31, 2024 and 2023**

	Governmental Activities			
	2024		2023	
Assets				
Current assets	\$ 82,579,689	50%	\$ 73,940,668	48%
Capital assets	<u>81,038,857</u>	<u>50%</u>	<u>80,129,391</u>	<u>52%</u>
Total assets	<u>163,618,546</u>	<u>100%</u>	<u>154,070,059</u>	<u>100%</u>
Deferred Outflows of Resources	<u>6,370,667</u>	<u>100%</u>	<u>9,800,558</u>	<u>100%</u>
Liabilities				
Current liabilities	3,891,920	17%	4,875,458	17%
Non-current liabilities	<u>18,904,222</u>	<u>83%</u>	<u>23,235,793</u>	<u>83%</u>
Total liabilities	<u>22,796,142</u>	<u>100%</u>	<u>28,111,251</u>	<u>100%</u>
Deferred Inflows of Resources	<u>22,803,080</u>	<u>100%</u>	<u>21,621,518</u>	<u>100%</u>
Net Position				
Net investment in capital assets	79,541,019	64%	78,349,963	69%
Restricted for:				
Debt service	195,748	-	216,106	-
Poydras endowment	113,536	-	113,405	-
Unrestricted	<u>44,539,688</u>	<u>36%</u>	<u>35,458,374</u>	<u>31%</u>
Total net position	<u>\$124,389,991</u>	<u>100%</u>	<u>\$114,137,848</u>	<u>100%</u>

The largest portion of the Parish Council's net position represents its investment in capital assets net of depreciation (i.e., land, buildings, infrastructure, and equipment) less any outstanding debt used to acquire those assets. The Parish Council uses these assets to provide services to citizens; consequently, these assets are not available for future spending.

Although the Parish Council's net investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to extinguish these liabilities.

An additional portion of the Parish Council's net position (less than 1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$44,539,688 may be used to meet the Parish Council's ongoing obligations to citizens and creditors.

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

External restrictions may be imposed by creditors (such as through debt covenants), grantors, contributors, or statutory laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Enabling legislation may include ordinances passed by the Parish Council, which require that revenues collected be spent for particular purposes. Some examples of these restrictions include revenues from sales taxes, correctional sales taxes, and ad valorem taxes collected for the health unit, community centers, recreation department, and drainage department.

The following table reflects the condensed statement of activities for 2024, with comparative figures from 2023:

**West Baton Rouge Parish Council
Condensed Statements of Activities
Years Ended December 31, 2024 and 2023**

	Governmental Activities	
	2024	2023
Revenue		
Program Revenue		
Charges for services	\$ 3,768,914	\$ 3,507,850
Operating grants and contributions	6,707,177	7,967,602
Total program revenue	<u>10,476,091</u>	<u>11,475,452</u>
General Revenue		
Taxes	35,877,775	29,805,486
Licenses and permits	1,436,175	1,228,712
Interest	2,757,408	2,179,081
Rent	16,600	16,600
Miscellaneous	671,307	1,656,846
Total general revenue	<u>40,759,265</u>	<u>34,886,725</u>
Total revenue	<u>51,235,356</u>	<u>46,362,177</u>
Expenses		
General government	8,042,696	10,040,276
Public safety	13,234,607	10,815,969
Public works	12,653,777	10,541,385
Culture and recreation	4,612,648	4,881,936
Health and welfare	1,814,329	1,567,975
Economic development	135,237	134,609
Urban housing	446,909	390,199
Interest and fiscal charges on long-term debt	43,010	87,015
Total expenses	<u>40,983,213</u>	<u>38,459,364</u>

(Continued)

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

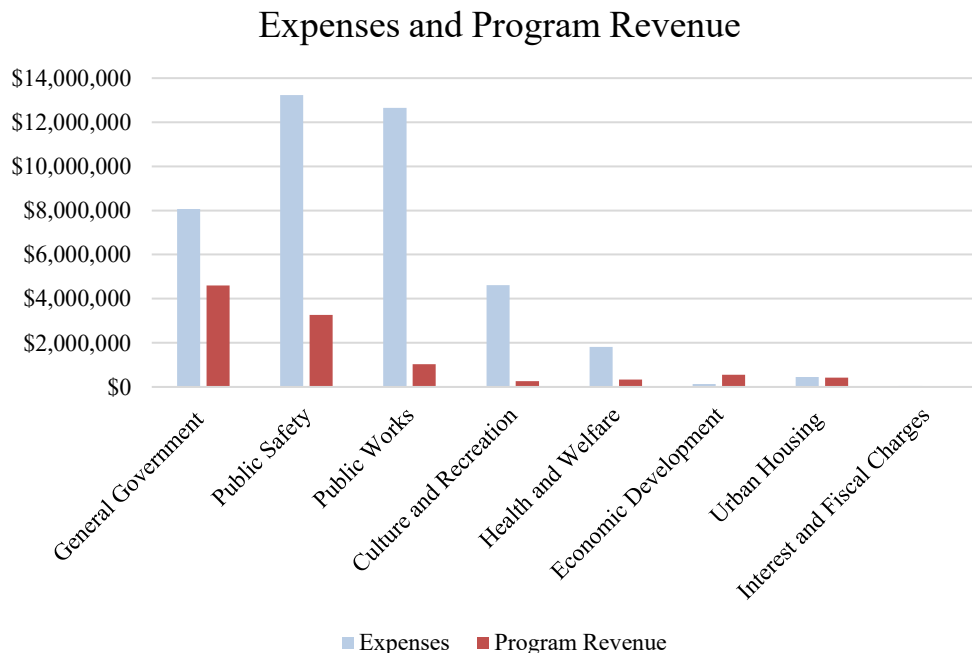
Condensed Statements of Activities (Continued)

	Governmental Activities	
	2024	2023
Change in Net Position	\$ 10,252,143	\$ 7,902,813
Net Position		
Beginning of Year, as previously reported	114,275,552	106,372,739
Cumulative effect of implementing GASB 101	(137,704)	-
Beginning of Year, as restated	<u>114,137,848</u>	<u>106,372,739</u>
 End of Year	<u><u>\$124,389,991</u></u>	<u><u>\$114,275,552</u></u>

Governmental Activities

Governmental activities account for 100% of the Parish Council's net position. One of the major components of the total revenue collected by governmental activities is taxes. In 2024, taxes accounted for 88% of total general revenue. Of the total taxes, sales and use taxes accounted for 54%. The sales and use taxes are centrally collected and disbursed based on population. The Parish Council also has a 1/2% correctional sales tax which is included in the total taxes above. Ad valorem is the second largest tax revenue and accounted for 41% of total taxes. In 2024, property taxes were assessed at 19.64 mills for all governmental activities. The remainder of the general revenue is derived from licenses, interest, rent and miscellaneous revenue.

The following graph is a comparison of program revenues and program expenses for all governmental activities. This chart is intended to give the reader an idea of the degree to which governmental activities are self-supporting.



**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

FUND STATEMENTS FINANCIAL ANALYSIS

As noted earlier, the Parish Council uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Parish Council's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the calendar year.

The combined ending fund balance for all governmental funds at December 31, 2024 was \$63,172,885. Of this amount, \$29,307,134 was included in unassigned fund balance with \$14,245,348 in restricted fund balance, \$113,536 in nonspendable fund balance, \$17,300,806 in committed fund balance, and \$2,206,061 in assigned fund balance. The combined ending fund balance at the end of 2024 was a net increase of \$8,716,891 from the previous year.

General Fund Budgetary Highlights

Differences between the final budgeted revenues and the actual revenues were \$76,311 (decrease in revenues) and can be briefly summarized as follows:

- Total taxes were \$1,098,755 over budget
- Total licenses and permits were \$277,896 over budget
- Total intergovernmental revenue was \$1,672,819 under budget
- Total charges for services were \$297,091 under budget
- Total interest income was \$542,090 over budget
- All other revenues were \$25,142 under budget

Differences between the final budgeted expenditures and the actual expenditures were \$1,536,074 (decrease in expenditures).

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: The Parish Council's investment in capital assets for its governmental activities as of December 31, 2024 amounts to \$81,038,857 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, infrastructure, roads, and a leased asset. Major capital asset events during calendar year 2024 include:

- Road overlays and road reconstruction (\$1,172,000)
- Smart Meter Project funded by ARPA (\$204,000)
- Installed Northend water upgrades funded by the American Rescue Plan Act (\$762,000)
- Installed upgrades at recreation parks and fields (\$997,000)
- Installed upgrades at all parish community centers (\$160,000)
- Completed Joliet Trail (\$180,000)
- Installed culverts throughout the parish (\$375,000)
- Installed upgrades to courthouse, council room, main office, and probation and parole buildings (\$280,000)
- Completed improvements and purchased equipment for the Detention Center (\$206,000)
- Completed improvements to Health Unit Building parking lot (\$68,000)
- Purchased two dump trucks and two tractors for the Roads department (\$500,000)
- Purchased new equipment, vehicles, and trailers for the Drainage department (\$866,000)

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2024**

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

The following table presents the components of capital assets, less accumulated depreciation as of December 31:

	<u>2024</u>	<u>2023</u>
Land	\$ 1,826,930	\$ 1,826,930
Construction in progress	1,583,740	5,305,019
Buildings	30,371,843	26,880,743
Equipment	4,408,131	3,374,277
Infrastructure	42,725,113	42,605,644
Right-of-use asset - leased building	<u>123,100</u>	<u>136,778</u>
Capital assets, net	<u><u>\$81,038,857</u></u>	<u><u>\$80,129,391</u></u>

Long-Term Debt: At the end of 2024, the Parish Council had total debt outstanding of \$1,367,000 compared to \$1,637,000 in the prior year. Of the total debt, there are three separate issuances. Three are secured by excess revenue, and one is secured by sales tax revenue.

Additional information explaining financial statement amounts is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The contribution rate for Parochial Employees' Retirement System, the pension plan with the most prominent participation by the Parish Council's employees, decreased from 11.50% for 2024 to 11.00% for 2025.
- The current Consumer Price Index seems to consistently range from 2.50% to 3.00% range in 2025.
- Sales tax revenue has decreased in 2025 due to construction and infrastructure projects that are less in scope when compared to similar projects in prior years. Also, the decrease can be attributed to a decline in online retail sales compared to the last couple of years, which spiked following the Covid-19 pandemic.
- Ad valorem taxes have continued an upward trend due to new construction and higher property values.
- The Parish Council will continue to try to find ways to reduce operating expenditures without a reduction in services provided to its citizens.

REQUEST FOR INFORMATION

Questions concerning any of the information provided in this report or requests for information should be addressed to the Department of Finance, P.O. Box 757, Port Allen, Louisiana, 70767.

West Baton Rouge Parish Council
Statement of Net Position
December 31, 2024

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 40,752,755
Investments	22,267,281
Investments - restricted	108,000
Taxes receivable	15,514,884
Restricted cash and cash equivalents	203,496
Due from other governments	2,659,547
Due from component unit	1,072,943
Other assets	783
Capital assets	
Non-depreciable	3,410,670
Depreciable, net	<u>77,628,187</u>
Total assets	<u>163,618,546</u>
Deferred Outflows of Resources	
Resources related to net pension liability	3,242,204
Resources related to other postemployment benefit liability	<u>3,128,463</u>
Total deferred outflows of resources	<u>6,370,667</u>
Liabilities	
Accounts payable	946,310
Accrued liabilities	302,291
Grant advances	2,643,319
Non-current liabilities	
Due within one year	555,112
Due in more than one year	<u>18,349,110</u>
Total liabilities	<u>22,796,142</u>
Deferred Inflows of Resources	
Resources related to net pension liability	582,191
Resources related to other postemployment benefit liability	6,706,005
Unavailable revenue - property taxes	<u>15,514,884</u>
Total deferred inflows of resources	<u>22,803,080</u>
Net Position	
Net investment in capital assets	79,541,019
Restricted for:	
Debt service	195,748
Poydras endowment	113,536
Unrestricted	<u>44,539,688</u>
Total net position	<u>\$124,389,991</u>

The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Statement of Activities
Year Ended December 31, 2024

Function/Program	Program Revenue			Net (Expense) Revenue and Change in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental activities				
General government	\$ 8,042,696	\$ 3,523,639	\$ 1,082,787	\$ (3,436,270)
Public safety	13,234,607	-	3,267,741	(9,966,866)
Public works	12,653,777	-	1,026,484	(11,627,293)
Culture and recreation	4,612,648	245,275	21,369	(4,346,004)
Health and welfare	1,814,329	-	330,896	(1,483,433)
Economic development	135,237	-	549,684	414,447
Urban housing	446,909	-	428,216	(18,693)
Interest and fiscal charges on long-term debt	<u>43,010</u>	<u>-</u>	<u>-</u>	<u>(43,010)</u>
Total governmental activities	<u>\$40,983,213</u>	<u>\$ 3,768,914</u>	<u>\$ 6,707,177</u>	<u>(30,507,122)</u>
General Revenue				
Taxes				
Ad valorem				14,717,315
Sales and use				19,548,862
Video poker				1,586,706
Other				24,892
Licenses and permits				1,436,175
Interest				2,757,408
Rent				16,600
Miscellaneous				<u>671,307</u>
Total general revenue				<u>40,759,265</u>
Change in Net Position				10,252,143
Net Position				
Beginning of year, as restated				<u>114,137,848</u>
End of year				<u>\$124,389,991</u>

The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Balance Sheet
Governmental Funds
December 31, 2024

	<u>General Fund</u>	<u>Drainage</u>	<u>Community Centers</u>	<u>Central Communi- cations</u>
Assets				
Cash and cash equivalents	\$ 17,823,924	\$ 4,175,456	\$ 167,702	\$ 2,210,972
Investments	9,464,077	500,000	1,150,000	900,000
Investments - restricted	108,000	-	-	-
Taxes receivable	2,519,984	4,897,774	2,369,890	1,579,928
Restricted cash and cash equivalents	7,748	-	-	-
Due from other governments	1,490,065	4,259	4,208	3,283
Due from component unit	1,072,943	-	-	-
Other assets	783	-	-	-
Total assets	<u>\$ 32,487,524</u>	<u>\$ 9,577,489</u>	<u>\$ 3,691,800</u>	<u>\$ 4,694,183</u>
Liabilities				
Accounts payable	\$ 391,199	\$ 28,174	\$ 14,088	\$ 2,945
Accrued liabilities	120,052	39,761	21,686	-
Grant advances	-	-	-	-
Total liabilities	<u>511,251</u>	<u>67,935</u>	<u>35,774</u>	<u>2,945</u>
Deferred Inflows of Resources				
Unavailable revenue - property taxes	<u>2,519,984</u>	<u>4,897,774</u>	<u>2,369,890</u>	<u>1,579,928</u>
Total deferred inflows of resources	<u>2,519,984</u>	<u>4,897,774</u>	<u>2,369,890</u>	<u>1,579,928</u>
Fund Balances				
Nonspendable	113,536	-	-	-
Restricted	-	4,611,780	1,286,136	3,111,310
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	<u>29,342,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>29,456,289</u>	<u>4,611,780</u>	<u>1,286,136</u>	<u>3,111,310</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 32,487,524</u>	<u>\$ 9,577,489</u>	<u>\$ 3,691,800</u>	<u>\$ 4,694,183</u>

Correctional Facility	Recreation	American Rescue Plan Act	Other Governmental Funds	Total
\$ 5,756,747	\$ 965,065	\$ 2,784,286	\$ 6,868,603	\$ 40,752,755
3,260,100	400,000	-	6,593,104	22,267,281
-	-	-	-	108,000
-	3,554,836	-	592,472	15,514,884
-	-	-	195,748	203,496
830,028	1,614	-	326,090	2,659,547
-	-	-	-	1,072,943
-	-	-	-	783
<u>\$ 9,846,875</u>	<u>\$ 4,921,515</u>	<u>\$ 2,784,286</u>	<u>\$ 14,576,017</u>	<u>\$ 82,579,689</u>
\$ 158,284	\$ 12,508	\$ -	\$ 339,112	\$ 946,310
3,148	26,963	-	90,681	302,291
-	-	2,215,196	428,123	2,643,319
<u>161,432</u>	<u>39,471</u>	<u>2,215,196</u>	<u>857,916</u>	<u>3,891,920</u>
-	3,554,836	-	592,472	15,514,884
-	3,554,836	-	592,472	15,514,884
-	-	-	-	113,536
-	1,327,208	569,090	3,339,824	14,245,348
9,685,443	-	-	7,615,363	17,300,806
-	-	-	2,206,061	2,206,061
-	-	-	(35,619)	29,307,134
<u>9,685,443</u>	<u>1,327,208</u>	<u>569,090</u>	<u>13,125,629</u>	<u>63,172,885</u>
<u>\$ 9,846,875</u>	<u>\$ 4,921,515</u>	<u>\$ 2,784,286</u>	<u>\$ 14,576,017</u>	<u>\$ 82,579,689</u>

The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2024

Total fund balances - governmental funds	\$ 63,172,885
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:

Governmental capital assets	\$145,937,032	
Less accumulated depreciation	<u>(64,898,175)</u>	81,038,857

Certain long-term assets and deferred outflows of resources are not available resources and, therefore, are not reported in the governmental funds:

Deferred outflows of resources related to net pension liability	3,242,204	
Deferred outflows of resources related to other postemployment benefit liability	<u>3,128,463</u>	6,370,667

Non-current liabilities and deferred inflows of resources are not due and payable in the current period and, therefore, are not reported in the governmental funds:

Bonds payable	(610,000)	
Obligations payable	(757,000)	
Compensated absences payable	(615,629)	
Lease liability	(130,838)	
Net pension liability	(1,322,529)	
Other postemployment benefit liability	(15,468,226)	
Deferred inflows of resources related to net pension liability	(582,191)	
Deferred inflows of resources related to other postemployment benefit liability	<u>(6,706,005)</u>	<u>(26,192,418)</u>

Total net position - governmental activities	<u><u>\$124,389,991</u></u>
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The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balances
Governmental Funds
Year Ended December 31, 2024

	General Fund	Drainage	Community Centers	Central Communi- cations
Revenue				
Taxes	\$ 15,357,307	\$ 5,176,582	\$ 1,437,941	\$ 1,437,941
Licenses and permits	1,436,175	-	-	-
Intergovernmental	151,639	31,558	21,369	-
Charges for services	2,917,312	299,523	110,986	-
Fines and forfeitures	-	-	-	-
Interest	1,199,970	286,675	78,038	156,837
Rent	16,600	-	-	-
Miscellaneous	126,539	212,444	-	1,248
Total revenue	<u>21,205,542</u>	<u>6,006,782</u>	<u>1,648,334</u>	<u>1,596,026</u>
Expenditures				
Current				
General government				
Council	436,423	-	-	-
Finance and administration	1,705,872	-	-	-
Judicial	1,511,579	-	-	-
Elections	255,113	-	-	-
Government buildings	1,875,841	-	-	-
Planning and zoning	897,503	-	-	-
IT department	496,766	-	-	-
Public safety	2,388,571	-	-	1,463,791
Public works	2,613,119	3,303,790	-	-
Culture and recreation	-	-	1,665,115	-
Health and welfare	775,008	-	-	-
Economic development	135,237	-	-	-
Urban housing	-	-	-	-
Capital outlay	359,217	1,200,780	118,512	115,109
Debt service				
Principal retirement	-	-	-	-
Interest and bank charges	-	-	-	-
Total expenditures	<u>13,450,249</u>	<u>4,504,570</u>	<u>1,783,627</u>	<u>1,578,900</u>
Excess (Deficiency) of Revenue over (under) Expenditures	<u>7,755,293</u>	<u>1,502,212</u>	<u>(135,293)</u>	<u>17,126</u>
Other Financing Sources (Uses)				
Operating transfers in	-	-	-	-
Operating transfers out	<u>(3,215,061)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,215,061)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	4,540,232	1,502,212	(135,293)	17,126
Fund Balances				
Beginning of year	<u>24,916,057</u>	<u>3,109,568</u>	<u>1,421,429</u>	<u>3,094,184</u>
End of year	<u>\$ 29,456,289</u>	<u>\$ 4,611,780</u>	<u>\$ 1,286,136</u>	<u>\$ 3,111,310</u>

Correctional Facility	Recreation	American Rescue Plan Act	Other Governmental Funds	Total
\$ 6,747,221	\$ 3,594,851	\$ -	\$ 2,125,932	\$ 35,877,775
-	-	-	-	1,436,175
2,894,171	-	728,818	2,879,622	6,707,177
-	134,289	-	-	3,462,110
-	-	-	306,804	306,804
247,672	137,318	141,087	509,811	2,757,408
-	-	-	-	16,600
-	4,665	-	350,648	695,544
<u>9,889,064</u>	<u>3,871,123</u>	<u>869,905</u>	<u>6,172,817</u>	<u>51,259,593</u>
-	-	-	-	436,423
-	-	-	56,871	1,762,743
-	-	-	153,447	1,665,026
-	-	-	-	255,113
-	-	-	7,066	1,882,907
-	-	-	-	897,503
-	-	-	-	496,766
8,277,833	-	-	549,025	12,679,220
-	-	-	3,074,547	8,991,456
-	2,383,979	-	545,996	4,595,090
-	-	-	1,014,752	1,789,760
-	-	-	-	135,237
-	-	-	446,909	446,909
192,314	231,007	524,305	3,454,295	6,195,539
-	-	-	270,000	270,000
-	-	-	43,010	43,010
<u>8,470,147</u>	<u>2,614,986</u>	<u>524,305</u>	<u>9,615,918</u>	<u>42,542,702</u>
<u>1,418,917</u>	<u>1,256,137</u>	<u>345,600</u>	<u>(3,443,101)</u>	<u>8,716,891</u>
-	-	-	5,196,846	5,196,846
-	(905,446)	-	(1,076,339)	(5,196,846)
-	(905,446)	-	4,120,507	-
1,418,917	350,691	345,600	677,406	8,716,891
<u>8,266,526</u>	<u>976,517</u>	<u>223,490</u>	<u>12,448,223</u>	<u>54,455,994</u>
<u>\$ 9,685,443</u>	<u>\$ 1,327,208</u>	<u>\$ 569,090</u>	<u>\$ 13,125,629</u>	<u>\$ 63,172,885</u>

The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Reconciliation of the Statement of Revenue, Expenditures, and Change
in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2024

Net change in fund balances - governmental funds		\$ 8,716,891
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	\$ 6,195,539	
Depreciation expense	<u>(3,908,380)</u>	2,287,159

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the cost of capital assets donated to a component unit is reported as an expense	<u>(1,377,693)</u>	(1,377,693)
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in:

Bonds and obligations payable	270,000	
Compensated absences payable	(16,474)	
Lease liability	11,590	
Net pension liability	3,196,005	
Other postemployment benefit liability	870,450	
Deferred outflows of resources related to net pension liability	(2,464,133)	
Deferred outflows of resources related to other postemployment benefit liability	(965,758)	
Deferred inflows of resources related to net pension liability	(59,240)	
Deferred inflows of resources related to other postemployment benefit liability	<u>(216,654)</u>	<u>625,786</u>

Change in net position - governmental activities		<u>\$ 10,252,143</u>
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The accompanying notes are an integral part of these financial statements.

**West Baton Rouge Parish Council
Statement of Fiduciary Net Position
Fiduciary Fund
December 31, 2024**

	<u>Custodial Fund</u>
Assets	
Cash and cash equivalents	\$ 6,002,300
Total assets	<u>\$ 6,002,300</u>
Liabilities	
Unsettled deposits due to others	\$ 6,002,300
Total liabilities	<u>\$ 6,002,300</u>

The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
Year Ended December 31, 2024

	<u>Custodial Fund</u>
Additions:	
Deposits	
Sales taxes	\$ 68,645,735
Occupational licenses	1,270,088
Hotel/Motel tax	771,993
Interest	222,914
Collection fees	33,472
Amounts reserved for refund claims	<u>71,658</u>
Total additions	<u>71,015,860</u>
Deductions:	
Deposits settled to-	
School Board	13,444,240
West Baton Rouge Parish	
WBR Parish Council - sales tax	12,755,559
WBR Parish Council - occupational licenses	1,271,511
City of Port Allen	4,907,838
Town of Addis	6,689,760
Town of Brusly	2,535,325
WBR Parish Fire District No. 1	6,139,588
Correctional Facilities	6,722,120
Education Facilities District	13,234,609
Riverview EDD	65,310
18th Judicial Enforcement District	1,097,578
Tourist Commission	780,619
Operating expenses	<u>769,586</u>
Total deductions	<u>70,413,643</u>
Unsettled Deposits Due to Others:	
Beginning of year	<u>5,400,083</u>
 End of year	 <u><u>\$ 6,002,300</u></u>

The accompanying notes are an integral part of these financial statements.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Introduction

West Baton Rouge Parish Council ("the Parish Council") is the governing authority for West Baton Rouge Parish ("the 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.

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

The Parish covers 205 square miles and has a population of approximately 28,000. The Parish Council maintains 88 miles of roads and has approximately 350 employees.

Note 1-Summary of Significant Accounting Policies

A. Reporting Entity

As the governing authority of the Parish, for reporting purposes, the Parish Council is the financial reporting entity for the 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 the 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.

Section 2100 of the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, establishes criteria for determining the financial reporting entity and component units that should be included within the reporting entity. The basic criteria for including a potential component unit within the reporting entity are as follows:

1. Legal status of the potential component unit.
2. Financial accountability:
 - a. The primary government appoints a voting majority of the potential component unit's governing body and the primary government is able to impose its will on the potential component unit (or)
 - b. When a potential component unit is fiscally dependent on the primary government regardless of whether the organization has separately elected officials or boards.
3. Financial benefit/burden relationship between the primary government and the potential component unit.
4. Misleading to exclude: Paragraph 111 of Section 2100 covers other potential component units for which the 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.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

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

West Baton Rouge Parish Library
West Baton Rouge Parish Council on Aging
West Baton Rouge Convention and Visitors Bureau
West Baton Rouge Parish Public Utilities
West Baton Rouge Parish Museum
West Baton Rouge Parish Fire Protection District No. 1

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

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.

The *Codification of Governmental Accounting and Financial Reporting Standards* provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (the 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 accounting principles generally accepted in the United States of America 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 (the 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 Parish Council reporting entity because they have separately elected governing bodies, are legally separate, and are fiscally independent of the Parish Council.

B. Basis of Presentation

The Parish Council's basic financial statements consist of the government-wide statements on all of the non-fiduciary activities and the fund financial statements (individual major funds and combined non-major funds). These statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by GASB.

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

The government-wide financial statements consist of the statement of net position and the statement of activities to report information on all of the non-fiduciary activities of the primary government. The effects of interfund activity have been removed from these statements.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS: (Continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. This includes internally dedicated resources such as restricted property taxes.

FUND FINANCIAL STATEMENTS:

Emphasis of fund financial reporting is on the major fund level. Non-major funds (by category) or fund type are summarized into a single column in the basic financial statements.

The accounts of the Parish Council are organized on the basis of individual funds, each of which is considered a separate accounting entity. The operations of each fund, both major and non-major, are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds for the primary government are grouped into fund types. Governmental activities presented as governmental funds in the fund financial statements include the following:

General Fund - The General Fund is the primary operating fund of the Parish Council. The General Fund accounts for all financial resources except those required to be accounted for in other funds. The General Fund is always a major fund.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The six special revenue funds reported as major funds in the fund financial statements are as follows:

1. The Drainage Fund accounts 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;
2. The Community Centers Fund accounts for property taxes used to fund operations of the community centers;
3. The Central Communications Fund accounts for property taxes used to provide centralized 911 dispatching for the Parish;
4. The Correctional Facility Fund accounts for sales and use tax and other intergovernmental funding used to maintain the facility and operations of the Parish Correctional Facility;
5. The Recreation Fund accounts for the operation, maintenance, and construction of the recreational parks in the Parish; and
6. The American Rescue Plan Act Fund was created in 2021 to account for the receipt and subsequent expenditure of federal funds received from the American Rescue Plan Act.

All other Special Revenue Funds are not considered major funds and are included in the column, "Other Governmental Funds."

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS: (Continued)

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. There are no major debt service funds. Debt service funds are included in the column, "Other Governmental Funds."

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities. The Capital Projects Fund is not a major fund and is included in the column, "Other Governmental Funds."

Fiduciary activities presented in the fiduciary financial statements include the following:

Custodial Fund - The only fund accounted for in this category is the tax collector fund. The tax collector fund accounts for assets held by the Parish Council as an agent for various taxing bodies (tax collections). These funds, which are custodial in nature (assets equal liabilities), do not involve measurement of results of operations. Consequently, the custodial funds have an economic resources measurement focus but use the modified accrual basis of accounting.

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." While these balances are reported in the fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as "other financing sources (uses)." While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in the governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are budgeted. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental funds are accounted for using a current financial resources measurement focus. Generally, with this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net position. Governmental funds are maintained on the modified accrual basis of accounting.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most governmental miscellaneous revenues, including investment earnings, are recorded as earned since they are measurable and available. The Parish Council defines "available" as expected to be received within sixty days of the end of the fiscal year.

Non-exchange transactions, in which the Parish Council receives value without directly giving value in return, include sales tax, property tax, special assessments, grants, entitlements, and donations. Sales taxes and gross receipts business taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Anticipated refunds of such taxes are recorded as fund liabilities and reductions of revenue when they are measurable and valid. Special assessments are recognized as revenue only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

If measurable, expenditures are recognized in the accounting period in which the related fund liability is incurred except for the following: (1) principal and interest on long-term debt and lease liabilities are recorded when due, and (2) claims and judgments, group health claims, arbitrage payable, net pension liability and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable, available financial resources. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

D. Cash and Cash Equivalents and Investments

Cash and cash equivalents include cash on hand, 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.

Investments are reported in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. Short-term and money-market investments are reported at amortized cost, which approximates fair value. Certificates of deposit are stated at cost and are classified as investments if their original maturities exceed 90 days.

E. Restricted Cash and Cash Equivalents

Certain debt service and reserve funds are legally restricted as to purpose. These assets have been classified as restricted cash and cash equivalents on the Statement of Net Position since the use of these funds is limited by applicable bond resolutions.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

F. Capital Assets

Capital assets, which include land and land improvements, buildings, equipment, right-of-use leased assets, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems) are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets purchased or acquired with a cost of \$5,000 or more per unit are capitalized. Right-of-use leased assets with a cost of \$20,000 or more per unit are capitalized.

All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. Right-of-use leased assets are recorded at the present value of effectively fixed minimum lease payments, of the determined non-cancellable lease term. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized upon completion of construction projects, at which point the project costs are moved from construction in progress to the respective capital asset account.

Depreciation on all capital assets, excluding land and land improvements and construction in progress, is calculated using the straight-line method over the following estimated useful lives:

<u>Type of Capital Assets</u>	<u>Useful Lives</u>
Buildings and building improvements	40 years
Furniture	5 years
Machinery and equipment	5-6 years
Automobiles	5 years
Infrastructure	40 years

Right-of-use leased assets are amortized using the straight-line method over the shorter period of the lease term or the useful life of the asset.

G. Revenue Susceptible to Accrual

Under the modified accrual basis of accounting, major revenues 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 2024 is recorded in the 2025 year, no allowance for doubtful accounts is recorded. Any adjustments will be made in the year collected.

H. Leases

Leases are in accordance with GASB No. 87, *Leases*. At the commencement of a lease, the Parish Council initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of its useful life or the lease term.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

H. Leases (Continued)

For leases in which Parish Council is the lessor, a lease receivable and deferred inflow of resources would be recognized. However, as of December 31, 2024, the Parish Council did not recognize any such leases under GASB 87, as all arrangements were considered short-term.

I. Long-Term Debt

In the government-wide statement of net position, long-term debt and other long-term obligations are reported as non-current liabilities. Bond issuance costs, excluding any prepaid bond insurance, are reported as expense in the year of the debt issuance. Bond premiums, discounts, and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount, if the amounts are deemed material. Gains (losses) on refunding are reported as deferred outflows/inflows of resources.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and bond issuance costs during the current financial period. The face amount of the debt issue is reported as "Other Financing Sources." Premiums received on debt issuances are reported as "Other Financing Sources," and discounts on debt issuances are reported as "Other Financing Uses."

Excess revenue contracts, loans, and notes are obligations of the general government, and payment of these debts is normally provided by transfers from the General Fund to the various debt service funds.

Sales tax revenue bonds are secured by sales tax revenues. Payment of the debt is provided by sales tax revenue recognized in the appropriate debt service fund.

J. Compensated Absences

Employees hired before January 1, 2013 earn vacation in varying amounts according to years of service as follows:

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

Employees hired on or after January 1, 2013 earn vacation in varying amounts according to years of service as follows:

<u>Years of Service</u>	<u>Vacation Earned</u>
0 - 4	10 days/year
5 - 14	15 days/year
Over 15	20 days/year

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

J. Compensated Absences (Continued)

Employees accrue eight hours of sick leave for each month of service. Employees may accumulate vacation and sick leave time without limitations; however only vacation leave is payable upon resignation, discharge, death, retirement or removal due to reduction in force. Payment for vacation leave is limited to 320 hours under all circumstances. If an employee works to retirement eligibility, the accumulated unused sick leave is combined with vacation leave to apply toward retirement years.

In accordance with GASB Statement No. 101, *Compensated Absences*, liabilities are recognized when it is more likely than not that employees will use the leave or otherwise receive payment, even if the leave is nonvesting (meaning the employee is not guaranteed payment for unused leave upon termination).

K. 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. Since all of the funds are governmental activities, these balances are eliminated in the government-wide financial statements.

L. Net Position

Net position represents the difference between assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources. *Net investment in capital assets* consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt issuances used for the acquisition, construction, or improvements of those assets. Net position is reported as *restricted* when there are limitations imposed on its use by external parties such as creditors, grantors, laws or regulations of other governments.

When both restricted and unrestricted resources are available for use, it is the Parish Council's policy to first use restricted resources then unrestricted resources as they are needed.

M. Fund Balance

The following fund balance classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable* - amounts that are not in a spendable form (such as inventory) or are required to be maintained intact;
- *Restricted* - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation;
- *Committed* - amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint;
- *Assigned* - amounts intended by a government to be used for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority;
- *Unassigned* - amounts that are available for any purpose; positive amounts are reported only in the general fund.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 1-Summary of Significant Accounting Policies (Continued)

M. Fund Balance (Continued)

When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Parish Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Parish Council has provided otherwise in its commitment or assignment action.

The Parish Council establishes (and modifies or rescinds) fund balance commitments by passage of an ordinance. This is done through adoption and amendments of the budget. A fund balance commitment is further documented in the budget document as a designation or commitment of the fund (such as special incentives). Assigned fund balance is established by the Parish Council through adoption or amendment of the budget as intended for a specific purpose (such as the purchase of capital assets, construction, debt service, or for other purposes).

N. Deferred Outflows/Inflows of Resources

The statement of net position will often report a separate section for deferred outflows and/or deferred inflows of financial resources. *Deferred outflows* of resources represent a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. *Deferred inflows* of resources represent an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

O. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. The estimates affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenue and expenses in the government-wide financial statements during the reporting period. Actual results could differ from these estimates.

P. Recently Adopted Accounting Pronouncement

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*, effective for fiscal years beginning after December 15, 2023. The objective of this Statement is to better meet the informational needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the guidance under a unified model and by amending certain previously required disclosures.

As a result of the implementation of GASB Statement No. 101, *Compensated Absences*, the Parish Council has revised its accounting for compensated absences. Previously, liabilities for compensated absences were recognized when it was probable that employees would use the leave or otherwise receive payment. Now, liabilities are recognized when it is more likely than not that employees will use the leave or otherwise receive payment. This change has resulted in a higher liability for compensated absences, as the threshold for recognition has been lowered. The liability for compensated absences is measured based on the pay rate in effect at the time the employee is expected to use the leave, and includes any applicable salary-related payments, such as Social Security and Medicare taxes.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 2-Cash and Cash Equivalents and Investments

A. Deposits with Financial Institutions

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.

For deposits, custodial credit risk is the risk that, in the event of the failure of the counter-party, the Parish Council will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. At December 31, 2024, the Parish Council's bank balances were fully insured and collateralized with securities held in the name of the Parish Council by the pledging financial institution's agent and, therefore, not exposed to custodial credit risk.

B. Investments

The Parish Council is authorized by R.S. 39:1211-1245 and R.S. 33:2955 to invest temporarily idle monies in the following:

1. United States Treasury Bonds;
2. United States Treasury Notes;
3. United States Treasury Bills;
4. Obligations of U.S. Government Agencies, including such instruments as Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of Federal Farm Credit bonds;
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations;
6. Direct security repurchase agreements;
7. Fully collateralized interest-bearing checking accounts;
8. Mutual or Trust Fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies;
9. Any other investment allowed by state statute for local governments; and
10. Louisiana Asset Management Pool (LAMP).

At December 31, 2024, the Parish Council held investments as follows:

Short-term investments	\$ 1,996,922
Certificates of deposit	<u>20,378,359</u>
	22,375,281
Less: restricted investments in certificates of deposit	<u>(108,000)</u>
Total investments	<u><u>\$22,267,281</u></u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 2-Cash and Cash Equivalents and Investments (Continued)

B. Investments (Continued)

Credit risk is defined as the risk that an issuer or other counter-party to an investment will not fulfill its obligation. The Parish Council's investment policy requires the application of the prudent-person rule. The policy states, "All investments made shall be with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The Parish Council's policy limits investments to the United States Treasury obligations by federal agencies, security repurchase agreements, certificates of deposit, and mutual or trust fund institutions.

C. Fair Value Measurements

The Parish Council categorizes fair value measurements within the fair value hierarchy established by GASB Statement No. 72, *Fair Value Measurements and Application*. The valuation technique uses a three-level hierarchy of inputs to measure the fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). These qualifications are summarized as follows:

Level 1 Inputs: Quoted prices (unadjusted) for identical assets or liabilities in active markets that a reporting entity can access at the measurement date.

Level 2 Inputs: Inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3 Inputs: Unobservable inputs for an asset or liability.

In the event that inputs used to measure the fair value of an asset or liability fall into different levels in the fair value hierarchy, the overall level of the fair value hierarchy in its entirety is determined based on the lowest level of input that is significant to the entire valuation. These levels are not necessarily an indication of risk but are based upon the pricing transparency of the investment. In determining the appropriate levels, the Parish Council performed a detailed analysis of the assets and liabilities that are subject to GASB Statement No. 72.

Fair value of certain investments that do not have a readily determinable fair value are established using net asset value (or its equivalent) as a practical expedient. These investments are not categorized according to the fair value hierarchy.

The following table sets forth by level, the investments reported at fair value at December 31, 2024:

Investments by Fair Value Level	<u>Total</u>	<u>Fair Value Measurements</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Short-term investments	<u>\$1,996,922</u>	<u>\$ -</u>	<u>\$1,996,922</u>	<u>\$ -</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 3-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 the Parish, as provided by state law, is the official tax collector of property taxes levied by the Parish and the Parish's special districts. December tax collections remitted to the Parish Council by the Sheriff in January are reported as "Due from Other Governments."

The 2024 property tax calendar was as follows:

Millage rates adopted	October 10, 2024
Board of Review	October 10, 2024
Tax bills mailed	November 26, 2024
Due date and collections	December 31, 2024
Certified delinquent notice	April 1, 2025

Property taxes are recognized in the calendar year for which they are budgeted. Ad valorem taxes are levied on real property each year to finance the budget for the following year. The tax is due and becomes an enforceable lien on the property after being filed with the Louisiana Tax Commission by the West Baton Rouge Parish Assessor's office. The tax becomes delinquent on December 31. Taxes are billed and collected by the West Baton Rouge Parish Sheriff's Office.

Therefore, 2023 property tax that was levied to finance the budget for 2024 is recorded as revenue for the 2024 fiscal year. The property taxes that are measurable, but not available, are recorded net of estimated uncollectible amounts. The 2024 tax levy, which was levied to finance the budget for 2025, is recorded net of adjustments, as deferred inflows of resources in the fund statements and government-wide statements.

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	3.19	None
Special Revenue Funds			
Health Unit	1.75	0.75	2026
Community Center	3.00	3.00	2030
Central Communications	3.00	2.00	None
Recreation	5.00	4.50	2034
Primary Government, District Drainage	7.20	6.20	2025

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 4-Sales Taxes

West Baton Rouge Revenue Department collects taxes on behalf of other taxing authorities. Total collections for each jurisdiction may be different due to varying tax bases. Collections for 2024 were as follows:

				Annual Totals - 2024 Tax Periods		
				<u>Total</u>	<u>Collection</u>	<u>Final</u>
				<u>Collections</u>	<u>Cost</u>	<u>Distribution</u>
1.00%	School Board			<u>\$13,556,329</u>	<u>\$ 112,088</u>	<u>\$13,444,241</u>
1.00%	West Baton Rouge Parish					
	WBR Parish Council	47.61%	6,454,981	53,372	6,401,609	
	City of Port Allen	18.16%	2,461,694	20,354	2,441,340	
	Town of Addis	24.75%	3,354,785	27,738	3,327,047	
	Town of Brusly	9.48%	<u>1,284,869</u>	<u>10,624</u>	<u>1,274,245</u>	
			<u>13,556,329</u>	<u>112,088</u>	<u>13,444,241</u>	
1.00%	Sales Tax District					
	WBR Parish Council	47.27%	6,406,920	52,970	6,353,950	
	City of Port Allen	18.34%	2,487,068	20,570	2,466,498	
	Town of Addis	25.01%	3,390,749	28,036	3,362,713	
	Town of Brusly	9.38%	<u>1,271,592</u>	<u>10,512</u>	<u>1,261,080</u>	
			<u>13,556,329</u>	<u>112,088</u>	<u>13,444,241</u>	
0.50%	Fire Protection District		<u>6,195,632</u>	<u>56,044</u>	<u>6,139,588</u>	
0.50%	Correctional Facilities		<u>6,778,164</u>	<u>56,044</u>	<u>6,722,120</u>	
1.00%	Education Facilities District		<u>13,346,697</u>	<u>112,088</u>	<u>13,234,609</u>	
0.50%	Riverview EDD		<u>67,330</u>	<u>2,020</u>	<u>65,310</u>	
0.25%	18th Judicial Enforcement District		<u>1,117,260</u>	<u>19,682</u>	<u>1,097,578</u>	
	Totals		<u><u>\$68,174,070</u></u>	<u><u>\$ 582,142</u></u>	<u><u>\$67,591,928</u></u>	

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 5-Capital Assets

Capital asset activity for the year ended December 31, 2024 was as follows:

	Balance January 1, 2024	Additions	Adjust- ments and Deletions	Balance December 31, 2024
Capital assets not being depreciated:				
Land	\$ 1,826,930	\$ -	\$ -	\$ 1,826,930
Construction in progress	5,305,019	970,560	(4,691,839)	1,583,740
Total capital assets not being depreciated	<u>7,131,949</u>	<u>970,560</u>	<u>(4,691,839)</u>	<u>3,410,670</u>
Capital assets being depreciated:				
Buildings	49,677,350	1,544,487	3,300,690	54,522,527
Equipment	20,473,292	2,172,124	(982,114)	21,663,302
Infrastructure	64,565,257	1,508,368	-	66,073,625
Right-of-use asset - leased building	266,908	-	-	266,908
Total capital assets being depreciated	<u>134,982,807</u>	<u>5,224,979</u>	<u>2,318,576</u>	<u>142,526,362</u>
Less accumulated depreciation for:				
Buildings	(22,796,607)	(1,354,077)	-	(24,150,684)
Equipment	(17,099,015)	(1,151,726)	995,570	(17,255,171)
Infrastructure	(21,959,613)	(1,388,899)	-	(23,348,512)
Right-of-use asset - leased building	(130,130)	(13,678)	-	(143,808)
Total accumulated depreciation	<u>(61,985,365)</u>	<u>(3,908,380)</u>	<u>995,570</u>	<u>(64,898,175)</u>
Total capital assets being depreciated, net	<u>72,997,442</u>	<u>1,316,599</u>	<u>3,314,146</u>	<u>77,628,187</u>
Total capital assets	<u>\$ 80,129,391</u>	<u>\$ 2,287,159</u>	<u>\$ (1,377,693)</u>	<u>\$ 81,038,857</u>

Adjustments and deletions include capital assets either donated, traded or scrapped. Adjustments and deletions also include assets previously recorded as construction in progress that were completed and capitalized during the year ended December 31, 2024.

Depreciation expense was charged to functions of the primary government as follows:

Public Works	\$ 2,284,628
General Government	873,988
Public Safety	566,977
Health and Welfare	24,569
Culture and Recreation	<u>158,218</u>
 Total depreciation expense - governmental activities	 <u>\$ 3,908,380</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 5-Capital Assets (Continued)

The Parish Council entered into various contracts in 2024 for a variety of improvements around the Parish. There were two major contracts in progress at December 31, 2024 with approximately \$725,000 remaining to be expended on the northern waterline project and \$353,000 on a sidewalk project.

Note 6-Pension Plans

The Parish Council's employees are provided with benefits through the following cost-sharing, multiple-employer, defined benefit pension plans:

- Parochial Employees' Retirement System of Louisiana ("PERS") provides retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.
- The District Attorneys' Retirement System ("DARS") provides allowances and other benefits for district attorneys and their assistants in each parish.
- The Registrar of Voters Employees' Retirement System of Louisiana ("ROVERS") provides retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the state of Louisiana.
- The Louisiana State Employees' Retirement System ("LASERS") provides defined benefit plans for various categories of members, including regular state employees, correctional officers, wildlife agents, peace officers, bridge police for the Crescent City Connection, alcohol and tobacco agents for the department of revenue, certain state legislative officers and elected officials, and judges and court officers.

Plan Descriptions

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA

PERS is the administrator of a cost-sharing, multiple-employer defined benefit pension plan. PERS was established and provided for by R.S. 11:1901.

PERS provides retirement benefits to employees of taxing districts of a parish or any branch or section of a parish within the state of Louisiana which does not have its own retirement system and which elects to become a member of PERS. The Parish Council participates in Plan A of PERS.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

A. Eligibility Requirements

All permanent parish government employees (except those employed by Orleans, Lafourche and East Baton Rouge Parishes) who work at least 28 hours per week shall become members on the date of employment. New employees meeting the age and Social Security criteria have up to 90 days from the date of hire to elect to participate.

As of January 1997, elected officials, except coroners, justices of the peace, and parish presidents may no longer join PERS.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)

B. Retirement Benefits

Any member of Plan A can retire providing he or she meets one of the following criteria:

For employees hired prior to January 1, 2007:

1. Any age with 30 or more years of creditable service.
2. Age 55 with 25 years of creditable service.
3. Age 60 with a minimum of 10 years of creditable service.
4. Age 65 with a minimum of 7 years of creditable service.

For employees hired on or after January 1, 2007:

1. Age 55 with 30 years of creditable service.
2. Age 62 with 10 years of creditable service.
3. Age 67 with 7 years of creditable service.

Generally, the monthly amount of the retirement allowance of any member of Plan A shall consist of an amount equal to three percent of the member's final average compensation multiplied by his or her years of creditable service. However, under certain conditions, as outlined in the statutes, the benefits are limited to specified amounts.

C. Survivor Benefits

Upon the death of any member of Plan A with five (5) or more years of creditable service who is not eligible for retirement, the plan provides for benefits for the surviving spouse and minor children, as outlined in the statutes.

Any member of Plan A, who is eligible for normal retirement at the time of death, the surviving spouse shall receive an automatic Option 2 benefit, as outlined in the statutes.

A surviving spouse who is not eligible for Social Security survivorship or retirement benefits, and married not less than twelve (12) months immediately preceding death of the member, shall be paid an Option 2 benefit beginning at age 50.

D. Deferred Retirement Option Plan

Act 338 of 1990 established the Deferred Retirement Option Plan (DROP) for PERS. DROP is an option for that member who is eligible for normal retirement.

In lieu of terminating employment and accepting a service retirement, any member of Plan A who is eligible to retire may elect to participate in the DROP in which they are enrolled for three years and defer the receipt of benefits. During participation in the plan, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would be payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP Fund.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)

D. Deferred Retirement Option Plan (Continued)

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the DROP may receive, at his or her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his or her account balance in that fund, or roll over the fund to an Individual Retirement Account.

Interest is accrued on the DROP benefits for the period between the end of DROP participation and the member's retirement date.

For individuals who become eligible to participate in the DROP on or after January 1, 2004, all amounts which remain credited to the individual's subaccount after termination in the plan will be placed in liquid asset money market investments at the discretion of the Board of Trustees. These subaccounts may be credited with interest based on money market rates of return or, at the option of PERS, the funds may be credited to self-directed subaccounts. The participant in the self-directed portion of this plan must agree that the benefits payable to the participant are not the obligations of the State of Louisiana or PERS, and that any returns and other rights of the plan are the sole liability and responsibility of the participant and the designated provider to which contributions have been made.

E. Disability Benefits

For Plan A, a member shall be eligible to retire and receive a disability benefit if he or she was hired prior to January 1, 2007 and has at least five years of creditable service or if hired on or after January 1, 2007, has seven years of creditable service, and is not eligible for normal retirement and has been officially certified as disabled by the State Medical Disability Board. Upon retirement caused by disability, a member of Plan A shall be paid a disability benefit equal to the lesser of an amount equal to three percent of the member's final average compensation multiplied by his or her years of service, not to be less than fifteen, or three percent multiplied by years of service assuming continued service to age sixty.

F. Cost of Living Increases

The Board of Trustees is authorized to provide a cost of living allowance for those retirees who retired prior to July 1973. The adjustment cannot exceed 2% of the retiree's original benefit for each full calendar year since retirement and may only be granted if sufficient funds are available from investment income in excess of normal requirements. In addition, the Board of Trustees may provide an additional cost of living increase to all retirees and beneficiaries who are over age 65 equal to 2% of the member's benefit paid on October 1, 1977 (or the member's retirement date, if later). Also, the Board of Trustees may provide a cost of living increase up to 2.5% for retirees 62 and older (R.S. 11:1937). Lastly, Act 270 of 2009 provided for further reduced actuarial payments to provide an annual 2.5% cost of living adjustment commencing at age 55.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)

G. Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2023, the actuarially determined contribution rate was 7.49% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2023 was 11.50% for Plan A. The Parish Council's contributions to PERS under Plan A for the year ended December 31, 2024, were \$964,422, which was equal to the required contributions for the year.

According to state statute, PERS also receives one-quarter of one percent of ad valorem taxes collected within the respective parishes, except for Orleans and East Baton Rouge Parishes. PERS also receives revenue sharing funds each year as appropriated by the Louisiana Legislature. Tax monies and revenue sharing monies are apportioned between Plan A and Plan B in proportion to the member's compensation. These additional sources of income are used as additional employer contributions and are considered support from non-contributing entities.

DISTRICT ATTORNEYS' RETIREMENT SYSTEM

DARS is the administrator of a cost-sharing, multiple-employer defined benefit pension plan. DARS was established on August 1, 1956 and was placed under the management of the Board of Trustees for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11, Chapter 3 for district attorneys and assistant district attorneys in each parish.

All persons who are district attorneys in the state of Louisiana, assistant district attorneys in any parish in the state of Louisiana, or employed by this retirement system and the Louisiana District Attorneys' Association except for elected or appointed officials who have retired from service under any publicly funded retirement system within the state of Louisiana and who are currently receiving benefits, shall become members as a condition of their employment; provided, however, that in the case of assistant district attorneys, they must be paid an amount not less than the minimum salary specified by the Louisiana District Attorneys' Retirement System Board of Trustees. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through DARS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

A. Benefits

Members who joined DARS before July 1, 1990 and who have elected not to be covered by the new provisions, are eligible to receive a normal retirement benefit if they have 10 or more years of creditable service and are at least age 62, or if they have 18 or more years of service and are at least age 60, or if they have 23 or more years of service and are at least age 55, or if they have 30 years of service regardless of age. The normal retirement benefit is equal to 3% percent of the member's average final compensation for each year of creditable service. Members are eligible for early retirement at age 60 if they have at least 10 years of creditable service or at age 55 with at least 18 years of creditable service.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM (Continued)

A. Benefits (Continued)

Members who retire prior to age 60 with less than 23 years of service credit receive a retirement benefit reduced 3% for each year of age below 60. Members who retire prior to age 62 who have less than 18 years of service receive a retirement benefit reduced 3% for each year of age below 62. Retirement benefits may not exceed 100% of final average compensation.

Members who joined DARS on or after July 1, 1990, or who elected to be covered by the new provisions, are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final average compensation multiplied by years of membership service. A member is eligible for an early retirement benefit if he or she is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation.

Disability benefits are awarded to active contributing members with at least 10 years of service who are found to be totally disabled as a result of injuries incurred while in active service. The member receives a benefit equal to 3% (3.5% for members covered under the new retirement benefit provisions) of his or her average final compensation multiplied by the lesser of his or her actual service (not to be less than 15 years) or projected continued service to age 60.

Upon the death of a member with less than 5 years of creditable service, his or her accumulated contributions and interest thereon are paid to his or her surviving spouse, if he or she is married, or to his or her designated beneficiary, if he or she is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his or her accumulated contributions and interest are paid to his or her designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

Upon withdrawal from service, members not entitled to a retirement allowance are paid a refund of accumulated contributions upon request. Receipt of such a refund cancels all accrued rights in DARS.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

DISTRICT ATTORNEYS' RETIREMENT SYSTEM (Continued)

B. Cost of Living Increases

The Board of Trustees is authorized to grant retired members and surviving spouses of members who have retired an annual cost of living increase of 3% of their original benefit (not to exceed \$60 per month), and all retired members and surviving spouses who are 65 years of age and older a 2% increase in their original benefit. In lieu of other cost of living increases, the Board of Trustees may grant an increase to retirees in the form of "X(A&B)" where "A" is equal to the number of years of credited service accrued at retirement or death of the member or retiree and "B" is equal to the number of years since death of the member or retiree to June 30 of the initial year of increase and "X" is equal to any amount available for funding such increase up to a maximum of \$1.00. In order for the Board of Trustees to grant any of these increases, DARS must meet certain criteria detailed in the statute related to funding status and interest earnings.

C. Back-Deferred Retirement Option Program

In lieu of receiving a service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program ("Back-DROP") benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his or her actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his or her service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with DARS in an interest-bearing account.

D. Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2024, the actual employer contribution rate was 12.00%. The Parish Council's contribution for the year ended December 31, 2024, was \$27,522, which was equal to the required contributions for the year.

E. Non-employer Contributions

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2024 and excluded from pension expense.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM

ROVERS was established on January 1, 1955 for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. 11:2032, as amended, for registrars of voters, their deputies, and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through ROVERS in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

A. Benefits

Any member hired prior to January 1, 2013 is eligible for normal retirement after he or she has 20 years of creditable service and is age 55 or has 10 years of creditable service and is age 60. Any member with 30 years of creditable service regardless of age may retire. Regular retirement benefits for members hired prior to January 1, 2013 are calculated at 3.33% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member hired on or after January 1, 2013 is eligible for normal retirement after he or she has attained 30 years of creditable service and is age 55; has attained 20 years of creditable service and is age 60; or has attained 10 years of creditable service and is age 62. Regular retirement benefits for members hired on or after January 1, 2013 are calculated at 3% of the average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his or her accumulated contributions, shall become eligible for a deferred allowance beginning upon his or her attaining the age of 60 years.

Disability benefits are awarded to active contributing members with at least 10 years of service established in ROVERS and who have been officially certified as disabled by the State Medical Disability Board. The disabled member who has attained the age of 60 years shall be entitled to a regular retirement allowance. The disabled member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3% of his or her average final compensation multiplied by the number of creditable years of service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of earnable compensation.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM (Continued)

A. Benefits (Continued)

If a member who has less than five years of credited service dies due to any cause other than injuries sustained in the performance of his or her official duties, his or her accumulated contributions are paid to his or her designated beneficiary. If the member has five or more years of credited service, and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has five or more years of creditable service, the surviving minor children under 18 or disabled children shall be paid 80% of the accrued retirement benefit in equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

B. Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement allowance, any member with 10 or more years of service at age 60, 20 or more years of service at age 55, or 30 or more years of service at any age may elect to participate in DROP for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROVERS terminates. During participation in the plan, employer contributions are payable but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of ROVERS has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, a participant in the plan may receive, at his or her option, a lump sum from the account equal to the payments into the account, a true annuity based upon his or her account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his or her account balance in the DROP fund shall be paid to his or her named beneficiary or, if none, to his or her estate. If employment is not terminated at the end of the three years, payments into the DROP fund cease and the person resumes active contributing membership in ROVERS.

C. Cost of Living Increases

Cost of living provisions for ROVERS allows the Board of Trustees to provide an annual cost of living increase of 2% of the eligible retiree's original benefit for retirees and beneficiaries over age 65 and allows a 3% COLA to those retired at least two years, if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM (Continued)

D. Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2024, the actual employer contribution rate was 18.00%. The Parish Council's contributions to ROVERS for the year ended December 31, 2024, were \$20,704, which was equal to the required contributions for the year.

In accordance with state statute, ROVERS also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2024.

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM

LASERS is a cost-sharing, multiple-employer defined benefit plan administered by the Louisiana State Employees' Retirement System. La. R.S. 11:401 grants, to LASERS Board of Trustees and the Louisiana Legislature, the authority to review administration, benefit terms, investments, and funding of the plan. LASERS provides retirement, DROP, disability, and survivor's benefits.

The following is a description of the plan and its benefits and is provided for general information purposes only. Participants should refer to the appropriate statutes for more complete information.

A. Retirement Benefits

The age and years of creditable service required in order for a member to retire with full benefits are established by statute, and vary depending on the member's hire date, employer, and job classification. The substantial majority of members may retire with full benefits at any age upon completing 30 years of creditable service and at age 60 upon completing 10 years of creditable service. Additionally, members may choose to retire with 20 years of service at any age, with an actuarially reduced benefit. The basic annual retirement benefit for members is equal to 2.5% to 3.5% of average compensation multiplied by the number of years of creditable service.

Average compensation is defined as the member's average annual earned compensation for the highest 36 consecutive months of employment for members employed prior to July 1, 2006. For members hired July 1, 2006 or later, average compensation is based on the member's average annual earned compensation for the highest 60 consecutive months of employment. The maximum annual retirement benefit cannot exceed the lesser of 100% of average compensation or a certain specified dollar amount of actuarially determined monetary limits, which vary depending upon the member's age at retirement. Judges, court officers, and certain elected officials receive an additional annual retirement benefit equal to 1.0% of average compensation multiplied by the number of years of creditable service in their respective capacity. As an alternative to the basic retirement benefits, a member may elect to receive their retirement throughout their life, with certain benefits being paid to their designated beneficiary after their death.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)

A. Retirement Benefits (Continued)

Act 992 of the 2010 Louisiana Regular Legislative Session changed the benefit structure for LASERS members hired on or after January 1, 2011. This resulted in three new plans: regular, hazardous duty, and judges. The new regular plan includes regular members and those members who were formerly eligible to participate in specialty plans, excluding hazardous duty and judges. Regular members and judges are eligible to retire at age 60 after five years of creditable service and may also retire at any age with a reduced benefit after 20 years of creditable service. Hazardous duty members are eligible to retire with 12 years of creditable service at age 55, 25 years of creditable service at any age or with a reduced benefit after 20 years of creditable service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment for all three new plans. Members in the regular plan will receive a 2.5% accrual rate, hazardous duty plan a 3.33% accrual rate, and judges a 3.5% accrual rate. The extra 1.0% accrual rate for each year of service for court officers, the governor, lieutenant governor, legislators, House Clerk, Sergeants-at-Arms, or Senate secretary employed after January 1, 2011 was eliminated by Act 992. Specialty plan and regular members hired prior to January 1, 2011, who are hazardous duty employees have the option to transition to the new hazardous duty plan.

Act 226 of the 2014 Louisiana Regular Legislative Session established new retirement eligibility for members of LASERS hired on or after July 1, 2015, excluding hazardous duty plan members. Regular members and judges under the new plan are eligible to retire at age 62 after five years of creditable service and may also retire at any age with a reduced benefit after 20 years of credible service. Average compensation will be based on the member's average annual earned compensation for the highest 60 consecutive months of employment. Members in the regular plan will receive a 2.5% accrual rate, and judges a 3.5% accrual rate, with the extra 1.0% accrual rate based on all years of service as a judge.

A member leaving employment before attaining minimum retirement age, but after completing certain minimum service requirements, becomes eligible for a benefit, provided the member lives to the minimum service retirement age, and does not withdraw their accumulated contributions. The minimum service requirement for benefits varies depending upon the member's employer and service classification.

B. Deferred Retirement Benefits

The State Legislature authorized LASERS to establish DROP. When a member enters DROP, their status changes from active member to retiree even though they continue to work and draw their salary for a period of up to three years. The election is irrevocable once participation begins. During DROP participation, accumulated retirement benefits that would have been paid to each retiree are separately tracked. For members who entered DROP prior to January 1, 2004, interest at a rate of 0.5% less than LASERS's realized actuarial return on its portfolio (not to be less than zero) will be credited to the retiree after participation ends. At that time, the member must choose among available alternatives for the distribution of benefits that have accumulated in the DROP account.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)

B. Deferred Retirement Benefits (Continued)

Members who enter DROP on or after January 1, 2004 are required to participate in LASERS's Self-Directed Plan (SDP), which is administered by a third-party provider. The SDP allows DROP participants to choose from a menu of investment options for the allocation of their DROP balances. Participants may diversify their investments by choosing from an approved list of mutual funds with different holdings, management styles, and risk factors.

C. Initial Benefit Options

Members eligible to retire and who do not choose to participate in DROP may elect to receive at the time of retirement an initial benefit option (IBO) in an amount up to 36 months of benefits with an actuarial reduction of their future benefits. For members who selected the IBO option prior to January 1, 2004, such amount may be withdrawn or remain in the IBO account earning interest at a rate of 0.5% less than LASERS's realized return on its portfolio (not to be less than zero). Those members who select the IBO on or after January 1, 2004 are required to enter the SDP as described above.

D. Disability Benefits

Generally, active members with 10 or more years of credited service who become disabled may receive a maximum disability retirement benefit equivalent to the regular retirement formula without reduction by reason of age.

Upon reaching retirement age, the disability retiree may receive a regular retirement benefit by making application to the Board of Trustees.

For injuries sustained in the line of duty, hazardous duty personnel in the Hazardous Duty Services Plan will receive a disability benefit equal to 75% of final average compensation or 100% of final average compensation if the injury was the result of an intentional act of violence.

E. Survivor's Benefits

Certain eligible surviving dependents receive benefits based on the deceased member's compensation and their relationship to the deceased. The deceased regular member hired before January 1, 2011, who was in state service at the time of death must have a minimum of five years of service credit, at least two of which were earned immediately prior to death, or who had a minimum of 20 years of service credit regardless of when earned in order for a benefit to be paid to a minor or handicapped child. Benefits are payable to an unmarried child until age 18, or age 23 if the child remains a full-time student. The aforementioned minimum service credit requirement is 10 years for a surviving spouse with no minor children, and benefits are to be paid for life to the spouse or qualified handicapped child.

The deceased regular member hired on or after January 1, 2011, must have a minimum of five years of service credit regardless of when earned in order for a benefit to be paid to a minor child. The aforementioned minimum service credit requirements for a surviving spouse are ten years, two years being earned immediately prior to death, and in active state service at the time of death, or a minimum of 20 years of service credit regardless of when earned. A deceased member's spouse must have been married for at least one year before death.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Plan Descriptions (Continued)

LOUISIANA STATE EMPLOYEES' RETIREMENT SYSTEM (Continued)

F. Employer Contributions

Contribution requirements of active employees are governed by La. R.S. 11:401 and may be amended by the Louisiana Legislature. Members are required by state statute to contribute a percentage of their annual covered salaries based on their respective classifications. The Parish Council is required to make employer contributions based on an actuarially determined rate. The employer contribution rate for the fiscal year ended June 30, 2024 was 40.17% of annual covered payroll. The Parish Council's contribution to LASERS for the year ended December 31, 2024 was \$8,159.

Pension Liabilities, Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Net pension liability is reported as a non-current liability on the statement of net position. At December 31, 2024, the Parish Council's collective share of net pension liabilities was \$1,322,529 and can be summarized by plan as follows:

PERS	\$ 1,036,172
DARS	153,893
ROVERS	82,867
LASERS	<u>49,597</u>
Total net pension liability	<u>\$ 1,322,529</u>

The net pension liability for PERS was measured as of December 31, 2023, and the net pension liability for DARS, ROVERS, and LASERS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of each plan's measurement date. The Parish Council's proportion of the net pension liability was based on projections of the Parish Council's share of employer contributions to the plans relative to the employer contributions of all participating employers, actuarially determined.

The Parish Council's proportion of the net pension liability of each plan was as follows:

	<u>2024</u>	<u>2023</u>
PERS	1.088%	1.063%
DARS	0.320%	0.279%
ROVERS	0.753%	0.694%
LASERS	0.001%	0.001%

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Pension Liabilities, Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

For the year ended December 31, 2024, the Parish Council recognized pension expense (benefit) as follows:

PERS	\$ 292,652
DARS	23,720
ROVERS	21,176
LASERS	<u>10,625</u>
	<u>\$ 348,173</u>

In addition, the Parish Council reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>	<u>Totals</u>
Deferred Outflows of Resources					
Difference between expected and actual experience	\$ 490,659	\$ 9,884	\$ 3,087	\$ -	\$ 503,630
Changes of assumptions	-	21,030	2,246	171	23,447
Net difference between projected and actual earnings on pension plan investments	1,669,942	-	-	-	1,669,942
Changes in proportion	-	25,347	26,553	-	51,900
Contributions subsequent to the measurement date	<u>964,422</u>	<u>-</u>	<u>20,704</u>	<u>8,159</u>	<u>993,285</u>
Total deferred outflows of resources	<u>\$3,125,023</u>	<u>\$ 56,261</u>	<u>\$ 52,590</u>	<u>\$ 8,330</u>	<u>\$3,242,204</u>
Deferred Inflows of Resources					
Difference between expected and actual experience	\$ 278,129	\$ 9,294	\$ 12,752	\$ 219	\$ 300,394
Changes of assumptions	180,523	-	-	-	180,523
Net difference between projected and actual earnings on pension plan investments	-	48,576	14,147	5,913	68,636
Changes in proportion	<u>23,744</u>	<u>3,801</u>	<u>5,093</u>	<u>-</u>	<u>32,638</u>
Total deferred inflows of resources	<u>\$ 482,396</u>	<u>\$ 61,671</u>	<u>\$ 31,992</u>	<u>\$ 6,132</u>	<u>\$ 582,191</u>

The deferred outflows of resources related to pensions resulting from the Parish Council's contributions subsequent to the measurement date totaling \$993,285 will be recognized as a reduction of the net pension liability in the year ending December 31, 2025.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Pension Liabilities, Pension Expense (Benefit), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (benefit) as follows:

<u>Year Ending December 31,</u>	
2025	\$ 124,121
2026	830,182
2027	1,466,380
2028	(722,205)
2029	<u>(31,750)</u>
	<u><u>\$ 1,666,728</u></u>

Actuarial Methods and Assumptions

The total pension liabilities were determined using the following actuarial methods and assumptions:

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Valuation Date	12/31/2023	6/30/2024	6/30/2024	6/30/2024
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Investment Rate of Return	6.40% (net of investment expenses, including inflation)	6.10% (net of investment expenses, including inflation)	6.25% (net of investment expenses, including inflation)	7.25% (net of investment expenses, including inflation)
Expected Remaining Service Lives	4 years, closed period	4 years, closed period	5 years, closed period	2 years, closed period
Projected Salary Increases	4.75% (2.45% Merit/ 2.30% Inflation)	5.00% (2.80% Merit/ 2.20% Inflation)	5.25% (2.95% Merit/ 2.30% Inflation)	2.40% - 4.80% for Judges (2.40% Inflation)
Mortality - Employed	Pub-2010 Public Retirement Plans for General Employees	Pub-2010 Public Retirement Plans for General Above-Median Employees	RP-2010 Public Retirement Plans for General Employees	RP-2014 Blue Collar and White Collar Healthy Annuitant Tables

(Continued)

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Actuarial Methods and Assumptions (Continued)

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Mortality- Annuitant/Beneficiaries	Pub-2010 Public Retirement Plans for Healthy Retirees	Pub-2010 Public Retirement Plans for General Above- Median Healthy Retirees	RP-2010 Public Retirement Plans for General Healthy Retirees	RP-2014 Blue Collar and White Collar Healthy Annuitant Tables
Disabled Annuitants	Pub-2010 Public Retirement Plans for General Disabled Retirees	Pub-2010 Public Retirement Plans for General Disabled Retirees	RP-2010 Public Retirement Plans for General Disabled Retirees	RP-2000 Disabled Retiree Mortality Table
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	Only those previously granted.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The projected benefit payments do not include provisions for potential future increases not yet authorized by the Board.

The following information summarizes the methods used by each of the retirement systems in determining the long-term rate of return on pension plan investments:

PERS The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected real rates of return (expected returns net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.50% for the year ended December 31, 2023.

DARS The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The resulting long-term rate of return is 7.80% for the year ended June 30, 2024.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Actuarial Methods and Assumptions (Continued)

ROVERS The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The resulting long-term rate of return is 8.37% for the year ended June 30, 2024.

LASERS The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting long-term rate of return is 8.15% for the year ended June 30, 2024.

The discount rate used to measure the total pension liability for PERS was 6.40% for Plan A, DARS was 6.10%, ROVERS was 6.25%, and LASERS was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that the contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Best estimates of arithmetic real rates of return for each major asset class included in the Systems' target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Target Asset Allocation</u>				<u>Long-term Expected Portfolio Real Rate of Return</u>			
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>LASERS</u>
Equities	51.00%	50.00%	57.50%	51.00%	3.20%	2.65%	4.51%	2.93%
Fixed income	33.00%	42.50%	32.50%	22.00%	1.12%	2.25%	0.91%	1.27%
Alternative investments	14.00%	7.50%	0.00%	27.00%	0.67%	0.40%	0.00%	1.55%
Real estate	2.00%	0.00%	10.00%	0.00%	0.11%	0.00%	0.45%	0.00%
Totals	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	5.10%	5.30%	5.87%	5.75%
Inflation					<u>2.40%</u>	<u>2.50%</u>	<u>2.50%</u>	<u>2.40%</u>
Expected arithmetic nominal return					<u>7.50%</u>	<u>7.80%</u>	<u>8.37%</u>	<u>8.15%</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 6-Pension Plans (Continued)

Sensitivity of Employer's Proportionate Shares of the Net Pension Liabilities (Asset) to Changes in the Discount Rates

The following presents the Parish Council's proportionate shares of the net pension liabilities (asset) of the plans calculated using the current discount rates, as well as what the Parish Council's proportionate shares of the net pension liabilities (asset) would be if they were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	Changes in Discount Rate		
	<u>1%</u>	<u>Current</u>	<u>1%</u>
	<u>Decrease</u>	<u>Discount Rate</u>	<u>Increase</u>
PERS (current rate 6.40%)	\$ 7,393,275	\$ 1,036,172	\$ (4,299,985)
DARS (current rate 6.10%)	400,006	153,893	(52,593)
ROVERS (current rate 6.25%)	202,593	82,867	(19,093)
LASERS (current rate 7.25%)	<u>68,492</u>	<u>49,597</u>	<u>33,540</u>
Totals	<u>\$ 8,064,366</u>	<u>\$ 1,322,529</u>	<u>\$ (4,338,131)</u>

Detailed information about the pension plans' fiduciary net position is available in the separately issued financial statements of the plans.

Note 7-Other Postemployment Benefit Plan (OPEB)

Plan Description

The Parish Council's OPEB plan is a single-employer defined benefit plan. The OPEB plan does not issue a stand-alone financial report. All classified and unclassified employees of the Parish Council and certain employees of the Eighteenth Judicial District-Eighteenth Judicial Court, at their option, participate in the employees' group life and health insurance programs. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Benefits Provided

The Parish Council currently offers a HDHP and a PPO plan to all full-time employees, as well as to retired and retirement-eligible employees. All retirees age 65 and older that have Part A and Part B of Medicare must go on the Humana 65 Plan.

Additionally, a Health Savings Account (HSA) is also offered to all participants in the HDHP. The Parish Council pays 100% of the premiums for all full-time employees, retirees, and retirement-eligible employees that participate in the high deductible plan. The Parish Council pays 82% of the premium for the PPO plan. The Parish Council also contributes to the participants that utilize the HSA as follows:

Family	\$800 annually
Two-party	\$800 annually
Single	\$400 annually

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 7-Other Postemployment Benefit Plan (OPEB) (Continued)

Benefits Provided (Continued)

The Parish Council also pays 50% of the premium for life insurance policies for all full-time and retired employees who choose to participate. Eligible retirees are provided a basic life insurance benefit with a policy amount of \$25,000. The amount decreases to \$5,000 at age 65, then to \$1,000 at age 70.

Employees Covered by Benefit Terms

At December 31, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	66
Active employees	<u>167</u>
Total covered employees	<u><u>233</u></u>

Funding Policy

Currently, the employees and retirees do not contribute to the premiums for health insurance. This is established after the yearly quotes have been awarded and addressed in the annual operating budget and may be amended in subsequent years. For 2024, the Parish Council paid 100% of the health insurance premiums and 50% of the life insurance premiums. Additionally, the Parish Council contributes to the HSA of all HDHP participants based on the schedule shown on the previous page. The employer contribution to the OPEB plan for 2024 totaled \$578,113, or approximately 7% of gross payroll, as approved by the Parish Council in the 2024 operating budget. The only contributions required by the retirees were their 50% match on the life insurance.

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The Parish Council's total OPEB liability of \$15,468,226 was measured and determined by an actuarial valuation as of December 31, 2024. At the December 31, 2024 measurement date, the Parish Council's proportion was 73.38%, which was an increase of 0.71% from the proportion at the December 31, 2023 measurement date. For the year ended December 31, 2024, the Parish Council recognized OPEB expense of \$311,962.

At December 31, 2024, the Parish Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,290,435	\$ 1,176,490
Changes of assumptions	1,676,263	5,158,288
Changes in proportion	<u>161,765</u>	<u>371,227</u>
Total deferred outflows and inflows of resources	<u><u>\$ 3,128,463</u></u>	<u><u>\$ 6,706,005</u></u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 7-Other Postemployment Benefit Plan (OPEB) (Continued)

Total OPEB Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Deferred outflows of resources and deferred inflows of resources related to other postemployment benefits will be recognized in OPEB benefit as follows:

Year Ending December 31,	
2025	\$ (467,549)
2026	(476,917)
2027	(935,926)
2028	(632,526)
2029	(781,103)
Thereafter	(283,521)
	<u>\$ (3,577,542)</u>

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total OPEB liability as of December 31, 2024 is as follows:

Valuation Date	December 31, 2024
Actuarial Method	Individual Entry Age Normal Cost – Level Percentage of Projected Salary
Actuarial Assumptions:	
Inflation Rate	2.50%
Salary Increase Rate	3.50%
Discount Rate	4.28% based on S&P Municipal Bond 20 Year High Grade Rate Index
Health Care Cost Trend	Level 4.50%
Mortality	RPH-2014 Total Table with Projection MP-2021

The Plan assumes that 100% of all employees and their dependents who are eligible for retiree benefits participate in the postemployment benefit plan.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 7-Other Postemployment Benefit Plan (OPEB) (Continued)

Sensitivity Analysis of the Total OPEB Liability to Changes in the Healthcare Cost Trend and Changes in the Discount Rate

The following presents the Parish Council's proportionate share of the total OPEB liability using the healthcare cost trend rate of 4.50%, as well as what the employer's proportionate share of the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.50%)	Current Healthcare Cost Trend Rate (4.50%)	1% Increase (5.50%)
Parish Council's proportionate share of total OPEB liability	<u>\$13,300,107</u>	<u>\$ 15,468,226</u>	<u>\$18,305,479</u>

The following presents the Parish Council's proportionate share of the total OPEB liability using the discount rate of 4.28%, as well as what the employer's proportionate share of the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (3.28%)	Current Discount Rate (4.28%)	1% Increase (5.28%)
Parish Council's proportionate share of total OPEB liability	<u>\$17,897,116</u>	<u>\$ 15,468,226</u>	<u>\$13,536,055</u>

Note 8-Parish Council Members' Compensation

The Parish Council has elected the monthly payment method of compensation for its council members. The monthly compensation is \$1,300 for the Council President and \$1,200 for the other council members. Compensation for the year ended December 31, 2024 was as follows:

Kirk Allain	\$ 14,400
Craig Bergeron	14,400
Roger Crowe	14,400
Carey Denstel, Chairperson	15,600
Kenneth Gordon	14,400
Brady Hotard	14,400
Gary Joseph	14,400
Chris Kershaw	14,400
Atley Walker, Jr.	14,400
	<u>\$ 130,800</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 9-Non-current Liabilities

A. Changes in Non-current Liabilities

	Balance, December 31, <u>2023</u>	<u>Additions</u>	<u>Reductions</u>	Balance, December 31, <u>2024</u>	Due Within <u>One Year</u>
Governmental Activities					
Bonds payable	\$ 750,000	\$ -	\$ (140,000)	\$ 610,000	\$ 140,000
Obligations payable	887,000	-	(130,000)	757,000	103,000
Compensated absences	599,155	16,474	-	615,629	300,000
Lease liability	142,428	-	(11,590)	130,838	12,112
Net pension liability	4,518,534	-	(3,196,005)	1,322,529	-
OPEB liability	<u>16,338,676</u>	<u>-</u>	<u>(870,450)</u>	<u>15,468,226</u>	<u>-</u>
Total non-current liabilities	<u>\$ 23,235,793</u>	<u>\$ 16,474</u>	<u>\$(4,348,045)</u>	<u>\$18,904,222</u>	<u>\$ 555,112</u>

B. Bonds and Obligations Payable

Bonds and obligations payable at December 31, 2024, are comprised of the following:

\$1,090,000 Louisiana Revenue Refunding Bonds (Series 2015), due in annual installments of \$95,000 to \$115,000 through August 2025. Interest is payable semiannually at 2.15%. The bonds are secured and payable from excess revenue.	\$ 115,000
\$750,000 Sales Tax Revenue Bonds (Series 2008A), due in annual installments of \$15,000 to \$50,000 through April 2038. Interest is payable semiannually at 5.70%. The bonds are secured and payable from excess tax revenue.	495,000
\$2,000,000 Clean Water State Revolving Loan Fund due in annual installments of \$95,000 to \$122,000 through October 2031. Interest rate is 0.45%. Loan is secured by sales tax.	<u>757,000</u>
Total bonds and obligations payable	<u>\$ 1,367,000</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 9-Non-current Liabilities (Continued)

B. Bonds and Obligations Payable (Continued)

The following is a summary of principal and interest requirements:

Year Ending December 31,	Bonds Payable			Obligations Payable		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 140,000	\$ 30,688	\$ 170,688	\$ 103,000	\$ 3,079	\$ 106,079
2026	25,000	26,790	51,790	104,000	2,614	106,614
2027	25,000	25,365	50,365	106,000	2,141	108,141
2028	30,000	23,940	53,940	106,000	1,664	107,664
2029	30,000	22,230	52,230	108,000	1,183	109,183
2030 - 2034	180,000	83,505	263,505	230,000	924	230,924
2035 - 2038	<u>180,000</u>	<u>26,505</u>	<u>206,505</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 610,000</u>	<u>\$ 239,023</u>	<u>\$ 849,023</u>	<u>\$ 757,000</u>	<u>\$ 11,605</u>	<u>\$ 768,605</u>

C. 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 Utilities, 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. These bonds are not included in this statement because they are not obligations of this primary government.

D. Port Authority Bonds

The Parish and other surrounding parishes are situated within the limits of the Greater Baton Rouge Port Commission ("the Port"). Outstanding obligations of the Port are secured by a pledge of the full faith and credit of the Parish 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 of Louisiana comes before the pledges of the credit of the various parishes. Therefore, the Parish Council does not foresee any potential liability with respect to the bonds of the Port.

E. Industrial Development Revenue Bonds

The Parish Council and special districts have issued industrial development revenue bonds and industrial pollution control revenue bonds. These bonds are limited obligations of the Parish Council or district payable from revenue of the projects. The bonds are not a charge upon other income of the Parish Council or district, nor are they a charge against the credit or taxing power of the district or the Parish Council.

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 9-Non-current Liabilities (Continued)

F. Bond Restrictions

1. Westport Sewer 2008-A:

- a. The Debt Service Fund requires monthly transfers equal to one-twelfth of the principal and interest.
- b. The Reserve Fund is required to have an amount equal to the highest combined principal and interest falling due in a year. This fund is restricted to payment of principal and interest in case of default.

The Parish Council was in compliance with all bond covenants in 2024.

G. Lease Liability

The Parish Council leases a building from a third party. The lease has been recorded at the present value of the future minimum lease payments. At December 31, 2024, the lease liability was \$130,838. In determining the present value, the interest rate charged by the lessor was not provided; therefore, the Parish Council used its estimated incremental borrowing rate of 4.5% as the discount rate. Lease payments are made annually and the lease matures in 2033. The terms and conditions of the lease do not contain any variable payments, residual value guarantees, or any other special provisions.

Future principal and interest payment requirements related to the Parish Council's lease at December 31, 2024 are as follows:

Year Ending <u>December 31,</u>	<u>Lease Liability</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 12,112	\$ 5,888	\$ 18,000
2026	12,657	5,343	18,000
2027	13,227	4,773	18,000
2028	13,822	4,178	18,000
2029	14,444	3,556	18,000
2030 - 2033	<u>64,576</u>	<u>7,424</u>	<u>72,000</u>
	<u><u>\$ 130,838</u></u>	<u><u>\$ 31,162</u></u>	<u><u>\$ 162,000</u></u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 10-Interfund Transfers

For the year ended December 31, 2024, operating transfers by fund were as follows:

	<u>In</u>	<u>Out</u>
General Fund	\$ -	\$ 3,215,061
Special Revenue Funds		
Parish Roads	2,325,319	-
Recreation	-	905,446
	<u>2,325,319</u>	<u>905,446</u>
Debt Service Funds		
2015 Revenue Refunding Bonds	119,945	-
2000 and 2002 Tourist Center Bonds	28,857	28,857
2008 Westport Sewer Bonds	57,294	-
2008 Westport Road Bonds	-	2,766
2010 Clean Water State Revolving Loan Fund	109,676	-
	<u>315,772</u>	<u>31,623</u>
Capital Projects Fund	<u>2,555,755</u>	<u>1,044,716</u>
Total interfund transfers	<u>\$ 5,196,846</u>	<u>\$ 5,196,846</u>

Transfers are used (1) to move unrestricted revenues to finance various programs in accordance with budgetary authorizations, and (2) to move receipts restricted to debt service from funds collecting the receipts to the debt service funds.

Note 11-Risk Management

The Parish Council is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior period. No settlements were made during the year ended December 31, 2024 that exceeded the Parish Council's coverage.

Note 12-Tax Abatements

The Parish Council is subject to tax abatements granted by the State of Louisiana through the Louisiana Industrial Ad Valorem Tax Exemption Program. This program was set up by Article 7 Section 21 of the Louisiana Constitution. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site.

<u>Tax Abatement Program</u>	<u>Taxes Abated during the Year</u>
State of Louisiana:	
Louisiana Industrial Ad Valorem Tax Exemption Program	<u>\$ 7,052,645</u>

West Baton Rouge Parish Council
Notes to Financial Statements
December 31, 2024

Note 13-Change in Accounting Principle

The Parish Council implemented GASB Statement No. 101, *Compensated Absences*, effective January 1, 2024. The implementation of GASB 101 is considered a change in accounting principle and has been retrospectively applied to the extent practicable. As a result, beginning net position as of January 1, 2024, has been restated to reflect the cumulative effect of this change. Under the prior policy, certain types of leave were not accrued until paid or taken. Under GASB 101, a liability is now recognized when the leave is earned and meets specified criteria for payment. The effect of this change is summarized below:

Net Position, beginning of year, as previously reported	\$114,275,552
Cumulative effect of implementing GASB 101	<u>(137,704)</u>
Net Position, beginning of year, as restated	<u>\$114,137,848</u>

The adjustment of \$137,704 reflects the decrease in unrestricted net position and an increase in the compensated absences liability as of January 1, 2024, for benefits that met the new recognition criteria but were not previously accrued under the Parish Council's former accounting policy.

Note 14-Subsequent Events

The Parish Council evaluated all subsequent events through June 26, 2025, the date the financial statements were available to be issued. As a result, the Parish Council noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

Required Supplementary Information

West Baton Rouge Parish Council
Schedule of Changes in Total OPEB Liability and Related Ratios
Years Ended December 31, 2024, 2023, 2022, 2021, 2020, 2019, and 2018*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability							
Service cost	\$ 545,147	\$ 446,674	\$ 822,120	\$ 726,203	\$ 743,479	\$ 470,082	\$ 451,568
Interest	663,791	636,494	420,379	379,594	557,213	643,737	620,126
Difference between expected and actual experience	(883,815)	581,841	(91,638)	1,667,438	(597,614)	(472,134)	-
Change of assumptions	(617,460)	664,659	(5,794,575)	260,126	(2,558,564)	4,209,782	-
Benefit payments	<u>(578,113)</u>	<u>(624,300)</u>	<u>(615,210)</u>	<u>(640,651)</u>	<u>(475,521)</u>	<u>(503,517)</u>	<u>(525,125)</u>
Net Change in Total OPEB Liability	(870,450)	1,705,368	(5,258,924)	2,392,710	(2,331,007)	4,347,950	546,569
Total OPEB Liability - Beginning	<u>16,338,676</u>	<u>14,633,308</u>	<u>19,892,232</u>	<u>17,499,522</u>	<u>19,830,529</u>	<u>15,482,579</u>	<u>14,936,010</u>
Total OPEB Liability - Ending	<u>\$15,468,226</u>	<u>\$16,338,676</u>	<u>\$14,633,308</u>	<u>\$19,892,232</u>	<u>\$17,499,522</u>	<u>\$19,830,529</u>	<u>\$15,482,579</u>
 Covered payroll	 \$ 8,747,874	 \$ 8,198,798	 \$ 7,510,187	 \$ 7,120,566	 \$ 7,299,846	 \$ 6,834,421	 \$ 6,154,558
Total OPEB liability as a percentage of covered payroll	176.82%	199.28%	194.85%	279.36%	239.72%	290.16%	251.56%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

West Baton Rouge Parish Council
Schedule of Proportionate Share of Net Pension Liability (Asset)
Years Ended December 31, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015

	Proportion of net pension liability (asset)	Proportionate share of net pension liability (asset)	Covered payroll	Proportionate share of net pension liability as a percentage of covered payroll	Plan fiduciary net position as a percentage of total pension liability
<u>PERS</u>					
2024	1.087%	\$ 1,036,172	\$ 8,386,269	12.36%	98.03%
2023	1.630%	4,092,169	7,870,583	51.99%	91.94%
2022	1.026%	(4,833,584)	7,212,846	-67.01%	110.46%
2021	1.060%	(1,858,705)	6,884,748	-27.00%	104.00%
2020	1.042%	49,050	7,080,113	0.69%	99.86%
2019	1.000%	4,441,892	6,606,324	67.24%	88.86%
2018	0.993%	(737,210)	5,932,830	-12.43%	101.98%
2017	1.000%	2,059,044	5,758,429	35.76%	94.15%
2016	1.020%	2,684,449	5,929,200	45.28%	92.23%
2015	1.239%	338,717	5,847,220	5.79%	99.15%
<u>DARS</u>					
2024	0.320%	153,893	227,590	67.62%	92.33%
2023	0.280%	239,853	205,698	116.60%	85.85%
2022	0.292%	314,177	187,988	167.13%	81.65%
2021	0.238%	42,384	161,213	26.29%	96.79%
2020	0.560%	187,451	152,752	122.72%	84.86%
2019	0.245%	79,007	145,586	54.27%	93.12%
2018	0.242%	78,003	142,106	54.89%	92.92%
2017	0.240%	64,790	139,641	46.40%	93.57%
2016	0.258%	49,470	78,208	63.25%	95.09%
2015	0.264%	14,195	78,485	18.09%	98.56%
<u>ROVERS</u>					
2024	0.753%	82,867	115,025	72.04%	92.59%
2023	0.694%	131,894	105,654	124.84%	86.73%
2022	0.538%	131,827	95,079	138.65%	82.46%
2021	0.436%	13,831	61,273	22.57%	97.68%
2020	0.560%	120,724	66,981	180.24%	83.32%
2019	0.674%	126,124	82,511	152.86%	84.83%
2018	0.829%	195,688	79,622	245.77%	80.57%
2017	0.808%	177,265	112,594	157.44%	80.51%
2016	0.761%	215,817	97,363	221.66%	73.98%
2015	0.762%	186,584	104,105	179.23%	76.86%
<u>LASERS*</u>					
2024	0.001%	49,597	18,990	261.17%	74.59%
2023	0.001%	54,618	16,863	323.90%	68.42%
2022	0.001%	56,243	14,274	394.02%	63.65%
2021	0.001%	39,188	13,332	293.94%	72.78%
2020	0.001%	54,586	13,071	417.61%	58.00%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

West Baton Rouge Parish Council
Schedule of Employer Contributions
Years Ended December 31, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017, 2016, and 2015

	Statutorily required contribution	Contributions in relation to statutorily required contribution	Contribution deficiency (excess)	Covered payroll	Contributions as a percentage of covered payroll
<u>PERS</u>					
2024	\$ 964,422	\$ 964,422	\$ -	\$ 8,386,269	11.50%
2023	906,496	906,496	-	7,870,583	11.52%
2022	829,478	829,478	-	7,212,846	11.50%
2021	843,381	843,381	-	6,884,748	12.25%
2020	867,313	867,313	-	7,080,113	12.25%
2019	759,790	759,790	-	6,606,324	11.50%
2018	682,275	682,275	-	5,932,830	11.50%
2017	719,805	719,805	-	5,758,429	12.50%
2016	770,796	770,796	-	5,929,200	13.00%
2015	847,847	847,847	-	5,847,220	14.50%
<u>DARS</u>					
2024	27,522	27,522	-	227,590	12.09%
2023	22,300	22,300	-	205,698	10.84%
2022	17,859	17,859	-	187,988	9.50%
2021	11,505	11,505	-	161,213	7.14%
2020	6,110	6,110	-	152,752	4.00%
2019	3,838	3,838	-	145,586	2.64%
2018	-	-	-	142,106	0.00%
2017	-	-	-	139,641	0.00%
2016	2,737	2,737	-	78,208	3.50%
2015	5,494	5,494	-	78,485	7.00%
<u>ROVERS</u>					
2024	20,704	20,704	-	115,025	18.00%
2023	19,018	19,018	-	105,654	18.00%
2022	17,114	17,114	-	95,079	18.00%
2021	11,029	11,029	-	61,273	18.00%
2020	12,057	12,057	-	66,981	18.00%
2019	14,487	14,487	-	82,511	17.56%
2018	13,536	13,536	-	79,622	17.00%
2017	20,930	20,930	-	112,594	18.59%
2016	22,544	22,544	-	97,363	23.15%
2015	24,312	24,312	-	104,105	23.35%
<u>LASERS*</u>					
2024	8,159	8,159	-	18,990	42.96%
2023	7,640	7,640	-	16,863	45.31%
2022	6,316	6,316	-	14,274	44.25%
2021	5,748	5,748	-	13,332	43.11%
2020	5,494	5,494	-	13,071	42.03%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Taxes	\$11,905,240	\$ 14,220,240	\$ 15,318,995	\$ 1,098,755
Licenses and permits	1,157,000	1,157,000	1,434,896	277,896
Intergovernmental	1,812,000	1,812,000	139,181	(1,672,819)
Charges for services	2,900,320	2,900,320	2,603,229	(297,091)
Interest	650,000	650,000	1,192,090	542,090
Rent	16,600	16,600	16,600	-
Miscellaneous	<u>152,000</u>	<u>152,000</u>	<u>126,858</u>	<u>(25,142)</u>
Total revenue	<u>18,593,160</u>	<u>20,908,160</u>	<u>20,831,849</u>	<u>(76,311)</u>
Expenditures				
Current				
General government				
Council	487,070	489,011	438,471	50,540
Finance and administration	2,094,969	2,096,433	1,981,814	114,619
Judicial	1,819,117	1,824,744	1,492,045	332,699
Elections	48,500	48,500	5,443	43,057
Government buildings	2,103,964	2,148,163	1,839,708	308,455
Planning and zoning	666,127	714,408	695,661	18,747
IT department	330,919	330,919	262,240	68,679
Public safety	2,840,821	2,871,883	2,654,950	216,933
Public works	2,522,520	2,575,547	2,575,547	-
Health and welfare	728,549	767,592	728,481	39,111
Economic development	150,000	150,000	135,492	14,508
Capital outlay	<u>973,700</u>	<u>996,503</u>	<u>667,777</u>	<u>328,726</u>
Total expenditures	<u>14,766,256</u>	<u>15,013,703</u>	<u>13,477,629</u>	<u>1,536,074</u>
Excess of Revenue over Expenditures	3,826,904	5,894,457	7,354,220	1,459,763
Other Financing Uses				
Operating transfers out	<u>(15,746,169)</u>	<u>(3,215,061)</u>	<u>(3,215,061)</u>	<u>-</u>
Net Change in Fund Balance	(11,919,265)	2,679,396	4,139,159	1,459,763
Fund Balance				
Beginning of year	<u>24,660,614</u>	<u>24,660,614</u>	<u>24,660,614</u>	<u>-</u>
End of year	<u>\$12,741,349</u>	<u>\$ 27,340,010</u>	<u>\$ 28,799,773</u>	<u>\$ 1,459,763</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Drainage
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Taxes	\$ 4,968,000	\$ 4,968,000	\$ 5,132,683	\$ 164,683
Intergovernmental	34,000	34,000	75,457	41,457
Charges for services	-	-	299,523	299,523
Interest	180,000	180,000	288,731	108,731
Miscellaneous	<u>-</u>	<u>-</u>	<u>212,444</u>	<u>212,444</u>
Total revenue	<u>5,182,000</u>	<u>5,182,000</u>	<u>6,008,838</u>	<u>826,838</u>
Expenditures				
Current				
Public works	3,702,024	3,702,024	2,999,298	702,726
Capital outlay	<u>1,395,870</u>	<u>1,436,665</u>	<u>1,481,191</u>	<u>(44,526)</u>
Total expenditures	<u>5,097,894</u>	<u>5,138,689</u>	<u>4,480,489</u>	<u>658,200</u>
Net Change in Fund Balance	84,106	43,311	1,528,349	1,485,038
Fund Balance				
Beginning of year	<u>3,152,749</u>	<u>3,152,749</u>	<u>3,152,749</u>	<u>-</u>
End of year	<u>\$ 3,236,855</u>	<u>\$ 3,196,060</u>	<u>\$ 4,681,098</u>	<u>\$ 1,485,038</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community Centers
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary	Variance
			Basis)	Favorable
				(Unfavorable)
Revenue				
Taxes	\$ 1,380,000	\$ 1,380,000	\$ 1,425,746	\$ 45,746
Intergovernmental	23,000	23,000	33,564	10,564
Charges for services	145,000	145,000	111,736	(33,264)
Interest	<u>65,000</u>	<u>65,000</u>	<u>76,739</u>	<u>11,739</u>
Total revenue	<u>1,613,000</u>	<u>1,613,000</u>	<u>1,647,785</u>	<u>34,785</u>
Expenditures				
Current				
Culture and recreation	1,554,736	1,633,991	1,625,243	8,748
Capital outlay	<u>382,800</u>	<u>173,108</u>	<u>159,108</u>	<u>14,000</u>
Total expenditures	<u>1,937,536</u>	<u>1,807,099</u>	<u>1,784,351</u>	<u>22,748</u>
Net Change in Fund Balance	(324,536)	(194,099)	(136,566)	57,533
Fund Balance				
Beginning of year	<u>1,469,271</u>	<u>1,469,271</u>	<u>1,469,271</u>	<u>-</u>
End of year	<u>\$ 1,144,735</u>	<u>\$ 1,275,172</u>	<u>\$ 1,332,705</u>	<u>\$ 57,533</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Central Communications
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary	Variance
			Basis)	Favorable
				(Unfavorable)
Revenue				
Taxes	\$ 1,380,000	\$ 1,380,000	\$ 1,437,941	\$ 57,941
Interest	117,000	117,000	156,402	39,402
Miscellaneous	<u>-</u>	<u>-</u>	<u>1,248</u>	<u>1,248</u>
Total revenue	<u>1,497,000</u>	<u>1,497,000</u>	<u>1,595,591</u>	<u>98,591</u>
Expenditures				
Current				
Public safety	1,534,918	1,548,787	1,412,409	136,378
Capital outlay	<u>160,000</u>	<u>192,000</u>	<u>166,172</u>	<u>25,828</u>
Total expenditures	<u>1,694,918</u>	<u>1,740,787</u>	<u>1,578,581</u>	<u>162,206</u>
Net Change in Fund Balance	(197,918)	(243,787)	17,010	260,797
Fund Balance				
Beginning of year	<u>3,099,168</u>	<u>3,099,168</u>	<u>3,099,168</u>	<u>-</u>
End of year	<u>\$ 2,901,250</u>	<u>\$ 2,855,381</u>	<u>\$ 3,116,178</u>	<u>\$ 260,797</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Correctional Facility
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Taxes	\$ 4,969,146	\$ 6,309,146	\$ 6,722,120	\$ 412,974
Intergovernmental	2,602,000	2,602,000	2,718,516	116,516
Interest	<u>150,000</u>	<u>150,000</u>	<u>246,785</u>	<u>96,785</u>
Total revenue	<u>7,721,146</u>	<u>9,061,146</u>	<u>9,687,421</u>	<u>626,275</u>
Expenditures				
Current				
Public safety	7,697,620	7,697,620	8,177,939	(480,319)
Capital outlay	<u>1,618,350</u>	<u>382,639</u>	<u>206,431</u>	<u>176,208</u>
Total expenditures	<u>9,315,970</u>	<u>8,080,259</u>	<u>8,384,370</u>	<u>(304,111)</u>
Net Change in Fund Balance	(1,594,824)	980,887	1,303,051	322,164
Fund Balance				
Beginning of year	<u>9,489,690</u>	<u>9,489,690</u>	<u>9,489,690</u>	<u>-</u>
End of year	<u>\$ 6,300,042</u>	<u>\$ 11,451,464</u>	<u>\$ 12,095,792</u>	<u>\$ 644,328</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Recreation
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Taxes	\$ 3,450,000	\$ 3,450,000	\$ 3,594,851	\$ 144,851
Charges for services	133,500	133,500	134,289	789
Interest	120,000	120,000	137,305	17,305
Miscellaneous	<u>-</u>	<u>-</u>	<u>4,665</u>	<u>4,665</u>
Total revenue	<u>3,703,500</u>	<u>3,703,500</u>	<u>3,871,110</u>	<u>167,610</u>
Expenditures				
Current				
Culture and recreation	2,248,637	2,417,158	2,392,735	24,423
Capital outlay	<u>285,000</u>	<u>245,000</u>	<u>242,722</u>	<u>2,278</u>
Total expenditures	<u>2,533,637</u>	<u>2,662,158</u>	<u>2,635,457</u>	<u>26,701</u>
Excess of Revenue over Expenditures	1,169,863	1,041,342	1,235,653	194,311
Other Financing Uses				
Operating transfers out	<u>(754,500)</u>	<u>(905,446)</u>	<u>(905,446)</u>	<u>-</u>
Net Change in Fund Balance	415,363	135,896	330,207	194,311
Fund Balance				
Beginning of year	<u>1,606,074</u>	<u>1,606,074</u>	<u>1,606,074</u>	<u>-</u>
End of year	<u>\$ 2,021,437</u>	<u>\$ 1,741,970</u>	<u>\$ 1,936,281</u>	<u>\$ 194,311</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance –
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – American Rescue Plan Act
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Interest	\$ 150,000	\$ 141,087	\$ 141,087	\$ -
Total revenue	150,000	141,087	141,087	-
Expenditures				
Capital outlay	3,898,220	728,818	728,818	-
Total expenditures	3,898,220	728,818	728,818	-
Net Change in Fund Balance	(3,748,220)	(587,731)	(587,731)	-
Fund Balance				
Beginning of year	685,778	685,778	685,778	-
End of year	<u><u>\$(3,062,442)</u></u>	<u><u>\$ 98,047</u></u>	<u><u>\$ 98,047</u></u>	<u><u>\$ -</u></u>

**West Baton Rouge Parish Council
Notes to Required Supplementary Information
December 31, 2024**

Notes to the schedule of changes in total OPEB liability and related ratios:

Note 1-Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2024.

Note 2-Changes of Assumptions

The discount rate increased from 4.00% as of the December 31, 2023 measurement date to 4.28% as of the December 31, 2024 measurement date. The healthcare cost trend rate remained at 4.50% as of the December 31, 2024 measurement date.

Notes to the schedules of proportionate share of net pension liability (asset) and employer contributions:

Note 3-Changes of Benefit Terms

There were no changes of benefit terms for the year ended December 31, 2024.

Note 4-Changes of Assumptions

The investment rate of returns for PERS, DARS, ROVERS, and LASERS remained the same as the prior year per the most recent valuations.

Notes to the budgetary comparison schedules:

Note 5-Budget and Budgetary Accounting

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

- Prior to November 1, the Parish President 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.
- A public hearing is conducted to obtain taxpayer comments.
- Prior to January 1, the budget is legally enacted by an ordinance.
- The Parish President 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.
- Formal budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds, and the Capital Projects Fund. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is achieved through general obligation bond indenture provisions.
- The appropriated budget for the General Fund 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.
- All budgetary appropriations lapse at the end of each fiscal year.
- Encumbrances are not recorded by the Parish Council; accordingly, no encumbrances are outstanding.
- Budgeted amounts are shown as originally adopted or amended by the Parish Council. Each year the budgetary information for comparisons includes the amended budget.

West Baton Rouge Parish Council
Notes to Required Supplementary Information
December 31, 2024

Notes to the budgetary comparison schedules: (Continued)

Note 6-Budgetary-GAAP Reporting Reconciliation

Budgetary comparisons presented in this report are on the budgetary basis. Certain adjustments are necessary to compare actual data on a GAAP versus budget basis.

Adjustments reconciling the excess (deficit) of revenues and other financing sources over (under) expenditures and other financing uses at year end on the GAAP basis to the budgetary basis are as follows:

	Net Change in Fund Balance (Budgetary Basis)	Adjustments for Accruals	Net Change in Fund Balance (GAAP Basis)
General Fund	\$ 4,139,159	\$ 401,073	\$ 4,540,232
Drainage	1,528,349	(26,137)	1,502,212
Community Centers	(136,566)	1,273	(135,293)
Central Communications	17,010	116	17,126
Correctional Facility	1,303,051	115,866	1,418,917
Recreation	330,207	20,484	350,691
American Rescue Plan Act	(587,731)	933,331	345,600
Other Special Revenue Funds	<u>471,694</u>	<u>(198,702)</u>	<u>272,992</u>
	<u><u>\$ 7,065,173</u></u>	<u><u>\$ 1,247,304</u></u>	<u><u>\$ 8,312,477</u></u>

**Combining and Individual
Fund Statements and Schedules**

**West Baton Rouge Parish Council
Non-Major Governmental Fund Descriptions
December 31, 2024**

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.

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.

Health Unit:

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

Community Alert Network:

To account for a program which alerts the community in case of an emergency. Funds are provided by various industries in the Parish.

911:

To provide the citizens of the Parish with a one-number service for all emergencies. Funds are provided by a monthly charge of \$0.85 per month for residents and \$1.75 per month for businesses 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.

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.

Parish Lighting:

To account for future lighting districts around the Parish. Funds are provided by a 25% allocation of video poker funds.

Opioid Settlement Fund:

To account for the receipts and subsequent expenditure of funds received from Louisiana for settlements received in relation to opioid suits the state participated in. These funds are required to be used for opioid treatment and abatement strategies.

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 from the 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
Non-Major Governmental Fund Descriptions
December 31, 2024**

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

Debt Service Funds

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

2015 Revenue Refunding Bonds:

To record monies for payment of the 2015 Revenue Refunding Bonds.

2000 and 2002 Tourist Center Bonds:

To record monies for payment of the Tourist Center Bonds. Financing is from the State Treasurer and increased sales and other tax revenues to the Parish from economic development services and facilities provided by the West Baton Rouge Parish Tourist Commission.

2008 Westport Sewer Bonds:

To record monies for payments of the 2008, \$750,000 Sales Tax Revenue Bonds.

2008 Westport Road Bonds:

To record monies for payments of the 2008, \$350,000 Sales Tax Revenue Bonds.

2010 Clean Water State Revolving Fund:

To record monies for payments of the Westport Sewer Loan.

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Balance Sheet
December 31, 2024

	Special Revenue Funds										
	Parish Roads	Health Unit	Community Alert Network	911	Criminal Court	Juvenile Detention	Parish Lighting	Opioid Settlements	Federal Grants	Miscel- laneous	Special Revenue Total
Assets											
Cash and cash equivalents	\$ -	\$ 859,883	\$ -	\$ 1,309,746	\$ 1,477,439	\$ -	\$ 968,007	261,303	\$ 661,013	238,613	\$ 5,776,004
Investments	-	950,000	-	100,000	-	1,250,000	500,000	-	-	-	2,800,000
Taxes receivable	-	592,472	-	-	-	-	-	-	-	-	592,472
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	108,674	2,959	-	45,152	16,680	3,666	32,883	-	6,369	-	216,383
Total assets	<u>\$ 108,674</u>	<u>\$ 2,405,314</u>	<u>\$ -</u>	<u>\$ 1,454,898</u>	<u>\$ 1,494,119</u>	<u>\$ 1,253,666</u>	<u>\$ 1,500,890</u>	<u>\$ 261,303</u>	<u>\$ 667,382</u>	<u>\$ 238,613</u>	<u>\$ 9,384,859</u>
Liabilities											
Cash overdraft	\$ 2,843	\$ -	\$ 8,020	\$ -	\$ -	\$ 395,137	\$ -	\$ -	\$ -	\$ -	\$ 406,000
Accounts payable	96,939	434	-	2,342	56,511	21,776	211	17,002	40,424	-	235,639
Accrued liabilities	36,491	16,488	-	36,039	-	-	-	-	1,663	-	90,681
Grant advances	-	-	-	-	-	-	-	-	428,123	-	428,123
Total liabilities	<u>136,273</u>	<u>16,922</u>	<u>8,020</u>	<u>38,381</u>	<u>56,511</u>	<u>416,913</u>	<u>211</u>	<u>17,002</u>	<u>470,210</u>	<u>-</u>	<u>1,160,443</u>
Deferred Inflows of Resources											
Unavailable revenue - property taxes	-	592,472	-	-	-	-	-	-	-	-	592,472
Total deferred inflows of resources	<u>-</u>	<u>592,472</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>592,472</u>
Fund Balances											
Restricted	-	1,795,920	-	-	-	836,753	-	244,301	197,172	69,930	3,144,076
Committed	-	-	-	1,416,517	-	-	1,500,679	-	-	168,683	3,085,879
Assigned	-	-	-	-	1,437,608	-	-	-	-	-	1,437,608
Unassigned	(27,599)	-	(8,020)	-	-	-	-	-	-	-	(35,619)
Total fund balances	<u>(27,599)</u>	<u>1,795,920</u>	<u>(8,020)</u>	<u>1,416,517</u>	<u>1,437,608</u>	<u>836,753</u>	<u>1,500,679</u>	<u>244,301</u>	<u>197,172</u>	<u>238,613</u>	<u>7,631,944</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 108,674</u>	<u>\$ 2,405,314</u>	<u>\$ -</u>	<u>\$ 1,454,898</u>	<u>\$ 1,494,119</u>	<u>\$ 1,253,666</u>	<u>\$ 1,500,890</u>	<u>\$ 261,303</u>	<u>\$ 667,382</u>	<u>\$ 238,613</u>	<u>\$ 9,384,859</u>

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Balance Sheet
December 31, 2024

	Capital Projects Fund	2015 Revenue Refunding Bonds	2000 and 2002 Tourist Center Bonds	Debt Service Funds			2010 Clean Water State Revolving Fund	Debt Service Total	Total Non-Major Governmental Funds
				2008 Westport Sewer Bonds	2008 Westport Road Bonds				
Assets									
Cash and cash equivalents	\$ 1,498,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,274,603
Investments	3,793,104	-	-	-	-	-	-	-	6,593,104
Taxes receivable	-	-	-	-	-	-	-	-	592,472
Restricted cash and cash equivalents	-	-	-	63,027	-	132,721	195,748		195,748
Due from other governments	109,707	-	-	-	-	-	-	-	326,090
Total assets	<u>\$ 5,401,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,027</u>	<u>\$ -</u>	<u>\$ 132,721</u>	<u>\$ 195,748</u>	<u>\$</u>	<u>14,982,017</u>
Liabilities									
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 406,000
Accounts payable	103,473	-	-	-	-	-	-	-	339,112
Accrued liabilities	-	-	-	-	-	-	-	-	90,681
Grant advances	-	-	-	-	-	-	-	-	428,123
Total liabilities	<u>103,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,263,916</u>
Deferred Inflows of Resources									
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-	592,472
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>592,472</u>
Fund Balances									
Restricted	-	-	-	63,027	-	132,721	195,748		3,339,824
Committed	4,529,484	-	-	-	-	-	-	-	7,615,363
Assigned	768,453	-	-	-	-	-	-	-	2,206,061
Unassigned	-	-	-	-	-	-	-	-	(35,619)
Total fund balances	<u>5,297,937</u>	<u>-</u>	<u>-</u>	<u>63,027</u>	<u>-</u>	<u>132,721</u>	<u>195,748</u>		<u>13,125,629</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,401,410</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,027</u>	<u>\$ -</u>	<u>\$ 132,721</u>	<u>\$ 195,748</u>	<u>\$</u>	<u>14,982,017</u>

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Statement of Revenue, Expenditures, and Change in Fund Balances
Year Ended December 31, 2024

	Special Revenue Funds										Special Revenue Total
	Parish Roads	Health Unit	Community Alert Network	911	Criminal Court	Juvenile Detention	Parish Lighting	Opioid Settlements	Federal Grants	Miscel- laneous	
Revenue											
Taxes	\$ -	\$ 539,226	\$ -	\$ -	\$ -	\$ -	\$ 387,006	\$ -	\$ -	\$ -	\$ 926,232
Intergovernmental	814,767	236,894	11,300	356,737	-	-	-	202,330	561,999	-	2,184,027
Fines and forfeitures	-	-	-	-	306,804	-	-	-	-	-	306,804
Interest	262	84,604	-	62,221	66,405	39,273	54,951	9,715	41,926	9,877	369,234
Miscellaneous	<u>269,782</u>	<u>-</u>	<u>-</u>	<u>659</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,207</u>	<u>350,648</u>
Total revenue	<u>1,084,811</u>	<u>860,724</u>	<u>11,300</u>	<u>419,617</u>	<u>373,209</u>	<u>39,273</u>	<u>441,957</u>	<u>212,045</u>	<u>603,925</u>	<u>90,084</u>	<u>4,136,945</u>
Expenditures											
General government	-	-	-	-	153,447	-	-	56,871	-	-	210,318
Public safety	-	-	-	181,526	-	332,829	-	-	19,684	14,986	549,025
Public works	2,885,893	-	-	-	-	-	188,654	-	-	-	3,074,547
Culture and recreation	-	-	-	-	-	-	-	-	27,141	-	27,141
Health and welfare	-	894,717	-	-	-	-	-	-	96,456	23,579	1,014,752
Urban housing	-	-	-	-	-	-	-	-	446,909	-	446,909
Capital outlay	690,632	-	-	5,792	-	-	-	140,660	29,496	-	866,580
Debt service											
Principal payments	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Fees and refunding costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>3,576,525</u>	<u>894,717</u>	<u>-</u>	<u>187,318</u>	<u>153,447</u>	<u>332,829</u>	<u>188,654</u>	<u>197,531</u>	<u>619,686</u>	<u>38,565</u>	<u>6,189,272</u>
Excess (Deficiency) of Revenue over (under) Expenditures	<u>(2,491,714)</u>	<u>(33,993)</u>	<u>11,300</u>	<u>232,299</u>	<u>219,762</u>	<u>(293,556)</u>	<u>253,303</u>	<u>14,514</u>	<u>(15,761)</u>	<u>51,519</u>	<u>(2,052,327)</u>
Other Financing Sources (Uses)											
Operating transfers in	2,325,319	-	-	-	-	-	-	-	-	-	2,325,319
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>2,325,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,325,319</u>
Net Change in Fund Balances	<u>(166,395)</u>	<u>(33,993)</u>	<u>11,300</u>	<u>232,299</u>	<u>219,762</u>	<u>(293,556)</u>	<u>253,303</u>	<u>14,514</u>	<u>(15,761)</u>	<u>51,519</u>	<u>272,992</u>
Fund Balances											
Beginning of year	<u>138,796</u>	<u>1,829,913</u>	<u>(19,320)</u>	<u>1,184,218</u>	<u>1,217,846</u>	<u>1,130,309</u>	<u>1,247,376</u>	<u>229,787</u>	<u>212,933</u>	<u>187,094</u>	<u>7,358,952</u>
End of year	<u>\$ (27,599)</u>	<u>\$ 1,795,920</u>	<u>\$ (8,020)</u>	<u>\$ 1,416,517</u>	<u>\$ 1,437,608</u>	<u>\$ 836,753</u>	<u>\$ 1,500,679</u>	<u>\$ 244,301</u>	<u>\$ 197,172</u>	<u>\$ 238,613</u>	<u>\$ 7,631,944</u>

West Baton Rouge Parish Council
Non-Major Governmental Funds
Combining Statement of Revenue, Expenditures, and Change in Fund Balances
Year Ended December 31, 2024

	Capital Projects Fund	Debt Service Funds					Debt Service Total	Total Non- Major Govern- mental Funds
		2015 Revenue Refunding Bonds	2000 and 2002 Tourist Center Bonds	2008 Westport Sewer Bonds	2008 Westport Road Bonds	2010 Clean Water State Revolving Fund		
Revenue								
Taxes	\$ 1,199,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,125,932
Intergovernmental	180,159	-	515,436	-	-	-	515,436	2,879,622
Fines and forfeitures	-	-	-	-	-	-	-	306,804
Interest	128,655	-	1,285	4,242	-	6,395	11,922	509,811
Miscellaneous	-	-	-	-	-	-	-	350,648
Total revenue	<u>1,508,514</u>	<u>-</u>	<u>516,721</u>	<u>4,242</u>	<u>-</u>	<u>6,395</u>	<u>527,358</u>	<u>6,172,817</u>
Expenditures								
General government	7,066	-	-	-	-	-	-	217,384
Public safety	-	-	-	-	-	-	-	549,025
Public works	-	-	-	-	-	-	-	3,074,547
Culture and recreation	-	-	518,855	-	-	-	518,855	545,996
Health and welfare	-	-	-	-	-	-	-	1,014,752
Urban housing	-	-	-	-	-	-	-	446,909
Capital outlay	2,587,715	-	-	-	-	-	-	3,454,295
Debt service								
Principal payments	-	115,000	28,000	25,000	-	102,000	270,000	270,000
Interest	-	4,945	857	28,928	-	3,636	38,366	38,366
Fees and refunding costs	-	-	-	600	4	4,040	4,644	4,644
Total expenditures	<u>2,594,781</u>	<u>119,945</u>	<u>547,712</u>	<u>54,528</u>	<u>4</u>	<u>109,676</u>	<u>831,865</u>	<u>9,615,918</u>
Excess (Deficiency) of Revenue over (under) Expenditures	<u>(1,086,267)</u>	<u>(119,945)</u>	<u>(30,991)</u>	<u>(50,286)</u>	<u>(4)</u>	<u>(103,281)</u>	<u>(304,507)</u>	<u>(3,443,101)</u>
Other Financing Sources (Uses)								
Operating transfers in	2,555,755	119,945	28,857	57,294	-	109,676	315,772	5,196,846
Operating transfers out	<u>(1,044,716)</u>	<u>-</u>	<u>(28,857)</u>	<u>(2,766)</u>	<u>-</u>	<u>-</u>	<u>(31,623)</u>	<u>(1,076,339)</u>
Total other financing sources (uses)	<u>1,511,039</u>	<u>119,945</u>	<u>-</u>	<u>54,528</u>	<u>-</u>	<u>109,676</u>	<u>284,149</u>	<u>4,120,507</u>
Net Change in Fund Balances	424,772	-	(30,991)	4,242	(4)	6,395	(20,358)	677,406
Fund Balances								
Beginning of year	<u>4,873,165</u>	<u>-</u>	<u>30,991</u>	<u>58,785</u>	<u>4</u>	<u>126,326</u>	<u>216,106</u>	<u>12,448,223</u>
End of year	<u>\$ 5,297,937</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,027</u>	<u>\$ -</u>	<u>\$ 132,721</u>	<u>\$ 195,748</u>	<u>\$ 13,125,629</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Parish Roads
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Intergovernmental	\$ 720,000	\$ 720,000	\$ 882,603	\$ 162,603
Interest	2,300	2,300	262	(2,038)
Miscellaneous	<u>-</u>	<u>-</u>	<u>269,782</u>	<u>269,782</u>
Total revenue	<u>722,300</u>	<u>722,300</u>	<u>1,152,647</u>	<u>430,347</u>
Expenditures				
Current				
Public works	2,756,186	2,883,252	2,801,892	81,360
Capital outlay	<u>614,734</u>	<u>943,389</u>	<u>678,876</u>	<u>264,513</u>
Total expenditures	<u>3,370,920</u>	<u>3,826,641</u>	<u>3,480,768</u>	<u>345,873</u>
Deficiency of Revenue over Expenditures	(2,648,620)	(3,104,341)	(2,328,121)	776,220
Other Financing Sources				
Operating transfers in	<u>2,648,620</u>	<u>2,325,320</u>	<u>2,325,319</u>	<u>(1)</u>
Net Change in Fund Balance	-	(779,021)	(2,802)	776,219
Fund Balance				
Beginning of year	<u>89,440</u>	<u>89,440</u>	<u>89,440</u>	<u>-</u>
End of year	<u>\$ 89,440</u>	<u>\$ (689,581)</u>	<u>\$ 86,638</u>	<u>\$ 776,219</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Health Unit
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Taxes	\$ 517,500	\$ 517,500	\$ 539,226	\$ 21,726
Intergovernmental	162,000	162,000	236,894	74,894
Interest	<u>50,000</u>	<u>50,000</u>	<u>83,918</u>	<u>33,918</u>
Total revenue	<u>729,500</u>	<u>729,500</u>	<u>860,038</u>	<u>130,538</u>
Expenditures				
Current				
Health and welfare	1,004,101	1,004,101	865,846	138,255
Capital outlay	<u>55,000</u>	<u>55,000</u>	<u>23,588</u>	<u>31,412</u>
Total expenditures	<u>1,059,101</u>	<u>1,059,101</u>	<u>889,434</u>	<u>169,667</u>
Net Change in Fund Balance	(329,601)	(329,601)	(29,396)	300,205
Fund Balance				
Beginning of year	<u>1,525,150</u>	<u>1,525,150</u>	<u>1,525,150</u>	<u>-</u>
End of year	<u>\$ 1,195,549</u>	<u>\$ 1,195,549</u>	<u>\$ 1,495,754</u>	<u>\$ 300,205</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Community Alert Network
Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Variance Favorable (Unfavorable)</u>
Revenue				
Intergovernmental	<u>13,000</u>	<u>11,300</u>	<u>11,300</u>	<u>-</u>
Total revenue	<u>13,000</u>	<u>11,300</u>	<u>11,300</u>	<u>-</u>
Expenditures				
Current				
Public safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	13,000	11,300	11,300	-
Fund Balance				
Beginning of year	<u>(13,594)</u>	<u>(13,594)</u>	<u>(13,594)</u>	<u>-</u>
End of year	<u>\$ (594)</u>	<u>\$ (2,294)</u>	<u>\$ (2,294)</u>	<u>\$ -</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – 911
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Intergovernmental	\$ 366,000	\$ 366,000	\$ 358,205	\$ (7,795)
Interest	38,000	38,000	62,935	24,935
Miscellaneous	<u>-</u>	<u>-</u>	<u>659</u>	<u>659</u>
Total revenue	<u>404,000</u>	<u>404,000</u>	<u>421,799</u>	<u>17,799</u>
Expenditures				
Current				
Public safety	239,399	239,399	177,780	61,619
Capital outlay	<u>68,000</u>	<u>68,000</u>	<u>11,970</u>	<u>56,030</u>
Total expenditures	<u>307,399</u>	<u>307,399</u>	<u>189,750</u>	<u>117,649</u>
Net Change in Fund Balance	96,601	96,601	232,049	135,448
Fund Balance				
Beginning of year	<u>1,001,686</u>	<u>1,001,686</u>	<u>1,001,686</u>	<u>-</u>
End of year	<u>\$ 1,098,287</u>	<u>\$ 1,098,287</u>	<u>\$ 1,233,735</u>	<u>\$ 135,448</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Criminal Court
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Fines and forfeitures	\$ 300,000	\$ 300,000	\$ 304,435	\$ 4,435
Interest	<u>38,000</u>	<u>38,000</u>	<u>66,405</u>	<u>28,405</u>
Total revenue	<u>338,000</u>	<u>338,000</u>	<u>370,840</u>	<u>32,840</u>
Expenditures				
Current				
Judicial	<u>129,366</u>	<u>139,959</u>	<u>97,760</u>	<u>42,199</u>
Total expenditures	<u>129,366</u>	<u>139,959</u>	<u>97,760</u>	<u>42,199</u>
Net Change in Fund Balance	208,634	198,041	273,080	75,039
Fund Balance				
Beginning of year	<u>1,204,359</u>	<u>1,204,359</u>	<u>1,204,359</u>	<u>-</u>
End of year	<u>\$ 1,412,993</u>	<u>\$ 1,402,400</u>	<u>\$ 1,477,439</u>	<u>\$ 75,039</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Juvenile Detention
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Interest	\$ 30,000	\$ 30,000	\$ 38,866	\$ 8,866
Total revenue	30,000	30,000	38,866	8,866
Expenditures				
Current				
Public safety	300,000	332,956	332,956	-
Total expenditures	300,000	332,956	332,956	-
Net Change in Fund Balance	(270,000)	(302,956)	(294,090)	8,866
Fund Balance				
Beginning of year	1,196,585	1,196,585	1,196,585	-
End of year	\$ 926,585	\$ 893,629	\$ 902,495	\$ 8,866

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Parish Lighting
Year Ended December 31, 2024

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary</u>	<u>Variance</u>
			<u>Basis)</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>
Revenue				
Taxes	\$ 375,000	\$ 375,000	\$ 370,947	\$ (4,053)
Intergovernmental	11,400	11,400	-	(11,400)
Interest	<u>30,000</u>	<u>30,000</u>	<u>54,793</u>	<u>24,793</u>
Total revenue	<u>416,400</u>	<u>416,400</u>	<u>425,740</u>	<u>9,340</u>
Expenditures				
Current				
Public works	<u>275,000</u>	<u>275,000</u>	<u>188,951</u>	<u>86,049</u>
Total expenditures	<u>275,000</u>	<u>275,000</u>	<u>188,951</u>	<u>86,049</u>
Net Change in Fund Balance	141,400	141,400	236,789	95,389
Fund Balance				
Beginning of year	<u>901,572</u>	<u>901,572</u>	<u>901,572</u>	<u>-</u>
End of year	<u>\$ 1,042,972</u>	<u>\$ 1,042,972</u>	<u>\$ 1,138,361</u>	<u>\$ 95,389</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Opioid Settlements
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary Basis)	Variance Favorable (Unfavorable)
Revenue				
Intergovernmental	\$ 95,694	\$ 202,331	\$ 202,331	\$ -
Interest	<u>5,000</u>	<u>9,715</u>	<u>9,715</u>	<u>-</u>
Total revenue	<u>100,694</u>	<u>212,046</u>	<u>212,046</u>	<u>-</u>
Expenditures				
Capital outlay	<u>-</u>	<u>200,754</u>	<u>180,529</u>	<u>20,225</u>
Total expenditures	<u>-</u>	<u>200,754</u>	<u>180,529</u>	<u>20,225</u>
Excess of Revenue over Expenditures	100,694	11,292	31,517	20,225
Other Financing Uses				
Operating transfers out	<u>(100,694)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	11,292	31,517	42,809
Fund Balance				
Beginning of year	<u>229,787</u>	<u>229,787</u>	<u>229,787</u>	<u>-</u>
End of year	<u>\$ 229,787</u>	<u>\$ 241,079</u>	<u>\$ 261,304</u>	<u>\$ 42,809</u>

West Baton Rouge Parish Council
Statement of Revenue, Expenditures, and Change in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Special Revenue Fund – Federal Grants
Year Ended December 31, 2024

	Budgeted Amounts		Actual	Final
	Original	Final	(Budgetary	Variance
			Basis)	Favorable
				(Unfavorable)
Revenue				
Intergovernmental	\$ 589,687	\$ 529,053	\$ 609,250	\$ 80,197
Interest	<u>3,500</u>	<u>3,500</u>	<u>21,925</u>	<u>18,425</u>
Total revenue	<u>593,187</u>	<u>532,553</u>	<u>631,175</u>	<u>98,622</u>
Expenditures				
Current				
Public safety	36,963	36,963	9,778	27,185
Culture and recreation	36,516	36,516	27,141	9,375
Health and welfare	63,928	92,192	94,698	(2,506)
Urban housing	383,500	450,442	446,909	3,533
Capital outlay	<u>64,231</u>	<u>64,231</u>	<u>39,402</u>	<u>24,829</u>
Total expenditures	<u>585,138</u>	<u>680,344</u>	<u>617,928</u>	<u>62,416</u>
Net Change in Fund Balance	8,049	(147,791)	13,247	161,038
Fund Balance				
Beginning of year	<u>399,270</u>	<u>399,270</u>	<u>399,270</u>	<u>-</u>
End of year	<u>\$ 407,319</u>	<u>\$ 251,479</u>	<u>\$ 412,517</u>	<u>\$ 161,038</u>

**Capital Assets Used in the Operations
of Governmental Funds**

**West Baton Rouge Parish Council
Schedule of General Capital Assets
December 31, 2024**

General Capital Assets

Land	\$ 1,826,930
Buildings	54,522,527
Equipment	21,663,302
Infrastructure	66,073,625
Right-of-use asset - leased building	266,908
Construction in progress	<u>1,583,740</u>

Total general capital assets	<u><u>\$145,937,032</u></u>
------------------------------	-----------------------------

Investment in General Capital Assets

General fund	\$ 99,449,065
Capital projects fund	
Community center	9,218,118
Special revenue funds	
Correctional facility	14,990,232
Roads	10,977,874
Drainage	11,109,250
Health unit	<u>192,493</u>

Total investment in general capital assets	<u><u>\$145,937,032</u></u>
--	-----------------------------

West Baton Rouge Parish Council
Schedule of General Capital Assets
by Function and Activity
December 31, 2024

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Infra- structure</u>	<u>Right-of-use Asset - Leased Building</u>	<u>Construction in Progress</u>	<u>Total</u>
Culture and recreation	\$ 600,614	\$ 25,764,805	\$ 2,554,301	\$ -	\$ -	\$ 367,706	\$ 29,287,426
Economic development	-	2,099,376	-	-	-	-	2,099,376
General government							
Administrative	73,250	4,615,033	1,444,275	-	-	-	6,132,558
Elections	7,200	10,140	5,849	-	-	-	23,189
Judicial	251,279	4,637,019	105,468	-	-	-	4,993,766
Legislative	-	-	683,742	-	-	-	683,742
Other	37,057	459,178	46,014	-	-	-	542,249
Health and welfare	-	1,263,495	480,676	-	-	-	1,744,171
Public safety							
Fire	224,900	106,950	-	-	-	-	331,850
Central communications	-	884,714	104,392	-	-	-	989,106
Correctional facility	146,156	13,353,999	1,006,635	-	-	-	14,506,790
Sheriff	-	-	65,461	-	-	-	65,461
911 service	282,445	-	1,811,284	-	266,908	-	2,360,637
Other	131,863	959,954	1,505,561	-	-	-	2,597,378
Public works	<u>72,166</u>	<u>367,864</u>	<u>11,849,644</u>	<u>66,073,625</u>	<u>-</u>	<u>1,216,034</u>	<u>79,579,333</u>
Total general capital assets	<u>\$1,826,930</u>	<u>\$ 54,522,527</u>	<u>\$ 21,663,302</u>	<u>\$ 66,073,625</u>	<u>\$ 266,908</u>	<u>\$ 1,583,740</u>	<u>\$ 145,937,032</u>

West Baton Rouge Parish Council
Schedule of Changes in General Capital Assets
by Function and Activity
Year Ended December 31, 2024

	General Capital Assets January 1, 2024	Additions	Adjustments and Deletions	General Capital Assets December 31, 2024
Culture and recreation	\$ 27,530,030	\$ 1,757,396	\$ -	\$ 29,287,426
Economic development	2,099,376	-	-	2,099,376
General government				
Administrative	5,701,468	431,090	-	6,132,558
Elections	23,189	-	-	23,189
Judicial	4,993,766	-	-	4,993,766
Legislative	683,742	-	-	683,742
Other	526,063	16,186	-	542,249
Health and welfare	1,722,333	44,953	(23,115)	1,744,171
Public safety				
Fire	331,850	-	-	331,850
Central communications	873,997	115,109	-	989,106
Correctional facility	14,326,527	192,314	(12,051)	14,506,790
Sheriff	65,461	-	-	65,461
911 service	2,354,845	5,792	-	2,360,637
Other	2,473,994	123,384	-	2,597,378
Public works	<u>78,408,115</u>	<u>2,131,622</u>	<u>(960,404)</u>	<u>79,579,333</u>
Total general capital assets	<u>\$ 142,114,756</u>	<u>\$ 4,817,846</u>	<u>\$ (995,570)</u>	<u>\$ 145,937,032</u>

**West Baton Rouge Parish Council
Schedule of Compensation, Benefits, and Other
Payments to Agency Head or Chief Executive Officer
Year Ended December 31, 2024**

Agency Head Name: Jason Manola, Parish President

Purpose	Amount
Salary	\$ 173,351
Benefits - insurance	151
Benefits - retirement	19,935
Car allowance	7,200
Reimbursements	160
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	6,549
Conference travel	1,586
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-

West Baton Rouge Parish Council
Justice System Funding Schedule – Receiving Entity – Cash Basis
As Required by Act 87 of the 2020 Regular Legislative Session
Cash Basis Presentation
Six Months Ended June 30, 2024 and December 31, 2024

	Six Month Period Ended <u>June 30, 2024</u>	Six Month Period Ended <u>December 31, 2024</u>
Receipts From:		
West Baton Rouge Parish Sheriff, Criminal Court Costs/Fees	\$ 106,663	\$ 75,524
18th Judicial District, 20% Forfeitures	<u>51,388</u>	<u>62,405</u>
 Total receipts	 <u>\$ 158,051</u>	 <u>\$ 137,929</u>
 Ending Balance of Amounts Assessed but Not Received	 <u>\$ -</u>	 <u>\$ -</u>

West Baton Rouge Parish Council
Schedule of Collections, Distributions, and Costs of Collections
Year Ended December 31, 2024

1 Collections

a. Sales and Use Tax	\$ 67,986,301
b. All Other Taxes	2,073,332
c. Interest	244,876
d. Penalties	415,528
e. Fees	<u>1,250</u>
Total Collections Received	70,721,287

f. Less Collections Received and Held in Escrow	<u>-</u>
Total Collections Available for Disbursement	<u>70,721,287</u>

2 Amounts Disbursed To Each Local Taxing Authority (Net of Collection Costs)

School Board (1.00%)	13,444,241
Parish Council	12,755,559
City of Port Allen	4,907,838
Town of Addis	6,689,760
Town of Brusly	2,535,325
Fire Protection District (0.50%)	6,139,588
Correctional Facilities (0.50%)	6,722,120
Educational Facilities Improvement District (1.00%)	13,234,609
Riverview Economic Development District (0.50%)	65,310
18th Judicial Enforcement District (0.25%)	1,097,578
Occupational Licenses and Taxes - WBR Parish Council	1,271,511
Occupancy Tourism (4.00%)	<u>780,619</u>
Total Amounts Disbursed To Local Taxing Authorities	<u>69,644,058</u>

3 Total Amount Retained by Collector 1,077,229

4 Amounts Disbursed for Costs of Collection

a. Collector Employee Salaries	371,529
b. Collector Employee Benefits	126,420
c. Contracted Collector Services	45,291
d. All Other Costs of Collection	<u>46,731</u>
Total Amounts Disbursed for Costs of Collection	<u>589,971</u>

5 Balance in Excess (Deficiency) of Costs of Collection \$ 487,258



**HAWTHORN
WAYMOUTH
& CARROLL, L.L.P.**
Certified Public Accountants

Louis C. McKnight, III, CPA
Charles R. Pevey, Jr., CPA
David J. Broussard, CPA
Brittany B. Thames, CPA
Kevin M. Rodriguez, CPA

**Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

To the Parish President and Council of
West Baton Rouge Parish
Port Allen, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise West Baton Rouge Parish Council's basic financial statements, and have issued our report thereon dated June 26, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Baton Rouge Parish Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Baton Rouge Parish Council's internal control. Accordingly, we do not express an opinion on the effectiveness of West Baton Rouge Parish Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Baton Rouge Parish Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2024-001.

West Baton Rouge Parish Council's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Parish Council's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish Council's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Hawthorn, Weymouth & Carroll, LLP.

June 26, 2025



**HAWTHORN
WAYMOUTH
& CARROLL, L.L.P.**
Certified Public Accountants

Louis C. McKnight, III, CPA
Charles R. Pevey, Jr., CPA
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Kevin M. Rodriguez, CPA

**Independent Auditor's Report on Compliance
for the Major Program and on Internal Control over
Compliance Required by the Uniform Guidance**

To the Parish President and Council of
West Baton Rouge Parish
Port Allen, Louisiana

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited West Baton Rouge Parish Council's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on West Baton Rouge Parish Council's major federal program for the year ended December 31, 2024. West Baton Rouge Parish Council's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, West Baton Rouge Parish Council complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of West Baton Rouge Parish Council and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of West Baton Rouge Parish Council's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to West Baton Rouge Parish Council's federal program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on West Baton Rouge Parish Council's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about West Baton Rouge Parish Council's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding West Baton Rouge Parish Council's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of West Baton Rouge Parish Council's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of West Baton Rouge Parish Council's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

June 26, 2025

West Baton Rouge Parish Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title	Assistance Listing Number	Federal Expenditures
U.S. Department of Health & Human Services		
<i>Passed through Louisiana Workforce Commission</i>		
Community Services Block Grant	93.569	\$ 94,698
<i>Passed through Louisiana Housing Finance Agency</i>		
Low-Income Home Energy Assistance	93.568	<u>27,141</u>
Total U.S. Department of Health & Human Services		121,839
U.S. Department of Homeland Security		
<i>Passed through Louisiana Governor's Office of Homeland Security & Emergency Preparedness</i>		
Emergency Management Performance Grants	97.042	49,180
U.S. Department of Housing & Urban Development		
<i>Passed through Louisiana Office of Community Development</i>		
Section 8 Housing Choice Vouchers	14.871	446,909
U.S. Department of Transportation		
<i>Passed through Louisiana Department of Transportation and Development</i>		
Highway Planning and Construction	20.205	179,722
U.S. Department of Treasury		
<i>Passed through State of Louisiana</i>		
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>728,818</u>
Total Expenditures of Federal Awards		<u><u>\$ 1,526,468</u></u>

The accompanying notes are an integral part of this schedule.

West Baton Rouge Parish Council
Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024

Note 1-Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of West Baton Rouge Parish Council under programs of the federal government for the year ended December 31, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of West Baton Rouge Parish Council, it is not intended to and does not present the net position, change in net position, or cash flows of West Baton Rouge Parish Council.

Note 2-Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported in accordance with accounting principles generally accepted in the United States of America as applied to governmental units, which is described in Note 1 to West Baton Rouge Parish Council's basic financial statements for the year ended December 31, 2024. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3-Loans and Loan Guarantee Programs

West Baton Rouge Parish Council had no loans or loan guarantee programs outstanding as of December 31, 2024 for those loans described in 2 CFR 200.502(b).

Note 4-Indirect Cost Rate

West Baton Rouge Parish Council has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 5-Subrecipients

West Baton Rouge Parish Council did not pass-through any of its federal awards to a subrecipient during the year ended December 31, 2024.

Note 6-Non-Cash Assistance

No federal awards were expended in the form of non-cash assistance during the year ended December 31, 2024.

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP:

An unmodified opinion was issued on the primary government financial statements; however, due to the omission of the Parish Council's component units, an adverse opinion was issued for the reporting entity.

Internal control over financial reporting:

*Material weakness(es) identified?

_____ Yes X None reported

*Significant deficiency(ies) identified?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major federal programs:

*Material weakness(es) identified?

_____ Yes X None reported

*Significant deficiency(ies) identified?

_____ Yes X None reported

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

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

_____ Yes X No

Identification of major federal program:

Assistance Listing Number

21.027

Assistance Listing Program Title

COVID-19 - Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee:

 X Yes _____ No

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024**

Section II – Financial Statement Findings

2024-001: Louisiana Public Bid Law

Criteria: Louisiana Revised Statute 38:2212 requires local governmental entities to use the Public Bid Law for the procurement of materials and supplies that meet certain threshold requirements.

Condition: The Parish Council procured equipment exceeding \$30,000 through an unauthorized cooperative purchasing agreement with Sourcewell, which was not bid out under Louisiana's Public Bid Law.

Cause: The Parish Council failed to take the necessary steps to ensure compliance with the requirements of Louisiana Revised Statute 38:2212.

Effect: The Parish Council is not in compliance with the requirements of the Louisiana Revised Statute 38:2212.

Auditor's Recommendation: We recommend that the Parish Council review its procurement policies and procedures to ensure full compliance with the Louisiana Public Bid Law.

View of Responsible Official and Planned Corrective Action: Management is familiar with the requirements of the Louisiana Public Bid Law. Failure to procure equipment through the competitive standards required by state law was merely an oversight in which the vendor had offered a purchasing contract similar to an existing state contract and the change was not recognized due to near identical pricing. Management will conduct a more extensive review going forward.

Section III – Federal Award Findings and Questioned Costs

No findings were noted.

**West Baton Rouge Parish Council
Schedule of Prior Year Findings and Questioned Costs
Year Ended December 31, 2024**

Section II – Financial Statement Findings

2023-001: Local Government Budget Act

Criteria: Louisiana Revised Statute 39:1311 requires the governmental entity to revise its budget when total expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are failing to meet total budgeted expenditures and other uses by five percent or more.

Condition: For the year ended December 31, 2023, expenditure amounts in the Criminal Court Fund exceeded budgeted expenditures by five percent or more.

Status: For the year ended December 31, 2024, this finding was cleared.

Section III – Federal Award Findings and Questioned Costs

No findings were noted.

**West Baton Rouge Parish Council
Statewide Agreed-Upon Procedures Report
December 31, 2024**



**Independent Accountant's Report
on Applying Agreed-Upon Procedures
For the Year Ended December 31, 2024**

To the West Baton Rouge Parish Council and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 01, 2024 through December 31, 2024. West Baton Rouge Parish Council's management is responsible for those C/C areas identified in the SAUPs.

West Baton Rouge Parish Council has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 01, 2024 through December 31, 2024. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1) Board or Finance Committee

- A. Obtained and inspected the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and
 - i. Observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - ii. For those entities reporting on the governmental accounting model, observed whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual comparisons, at a minimum, on all proprietary funds, and semi-annual budget-to-actual comparisons, at a minimum, on all special revenue funds. Alternatively, for those entities reporting on the not-for-profit accounting model, observed that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.
 - iii. For governmental entities, obtained the prior year audit report and observed the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observed that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
 - iv. Observed whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Results:

Of the 20 Council meetings held during the year, only three meetings referenced or included to budget-to-actual comparisons.

Management Response:

WBR Parish Council Management is aware of the exception noted. WBR Parish Council will implement updated policies and procedures to address the exception.

We were engaged by West Baton Rouge Parish Council to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of West Baton Rouge Parish Council and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

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

June 20, 2025