

West Baton Rouge Parish Council
Port Allen, Louisiana
December 31, 2009

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Release Date 7/7/10

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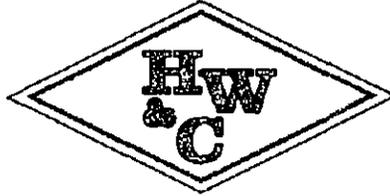
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June 28, 2010

Independent Auditor's Report

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the

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

as of and for the year ended December 31, 2009, which collectively comprise the West Baton Rouge Parish Council's basic financial statements of the primary government as listed in the table of contents. These financial statements are the responsibility of West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The financial statements referred to above include only the primary government of the West Baton Rouge Parish Council, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the West Baton Rouge Parish Council's legal entity. The financial statements do not include financial data for the West Baton Rouge Parish Council's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the West Baton Rouge Parish Council's primary government. As a result, the primary government financial statements do not purport to, and do not, present fairly the financial position of the reporting entity of the West Baton Rouge Parish Council, as of December 31, 2009, and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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, and the aggregate remaining fund information for the primary government of the West Baton Rouge Parish Council, as of December 31, 2009, and the respective changes in financial position and the respective budgetary comparison information for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of the 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 6 through 12 and 49 through 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board, who considers it to be an essential part of the 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.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Baton Rouge Parish Council's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Yours truly,

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

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2009**

INTRODUCTION

Management's Discussion and Analysis provides a narrative discussion of the Parish's financial activity as a whole for the year ended December 31, 2009 with comparisons to prior years, 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

- West Baton Rouge Parish Council's assets exceeded its liabilities at December 31, 2009 by \$72,532,654 (net assets). Of this amount, \$17,624,518 (unrestricted net assets) may be used to meet the Parish Council's ongoing obligations to its citizens and creditors.
- The Parish's capital assets include \$59,343,816 (net of depreciation) for infrastructure, roads, construction in progress, land, equipment & buildings.
- The Parish's total net assets increased \$3,671,770 over the previous year.
- At December 31, 2009 West Baton Rouge Parish Council's governmental statements reported combined ending fund balances of \$19,403,880, an increase in total fund balance of \$1,255,144 from the net assets of the previous year.
- The General Fund, the Parish's primary operating fund, reported an unreserved fund balance of \$7,735,154 which is an increase in total fund balance of \$760,077 from the fund balance of the previous year.

OVERVIEW

This discussion and analysis is intended to serve as an introduction to the Parish's financial statements. The Parish'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 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's finances in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. Changes in net assets 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, 2009**

OVERVIEW (Continued)

Government-wide financial statements (Continued). Both of these government-wide financial statements distinguish functions of the Parish 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 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, 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.

The Parish maintains 51 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

West Baton Rouge Parish has implemented the new financial reporting model used in this report. Over time, as year-to-year financial information is accumulated on a consistent basis, changes in net assets may be observed and used to discuss changing financial position of the Parish as a whole.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Parish, assets exceeded liabilities by \$72,532,654 at the close of the calendar year.

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GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

SUMMARY OF NET ASSETS

	GOVERNMENTAL ACTIVITIES					
	2009		2008		2007	
Assets:						
Current Assets	\$30,161,249	34%	\$29,077,189	34%	\$24,800,492	33%
Capital Assets	<u>59,343,816</u>	<u>66%</u>	<u>57,086,385</u>	<u>66%</u>	<u>51,497,904</u>	<u>67%</u>
Total Assets	<u>89,505,065</u>	100%	<u>86,163,574</u>	100%	<u>76,298,396</u>	100%
Liabilities:						
Current Liabilities	\$2,626,967	16%	\$4,078,779	24%	\$3,759,849	25%
Deferred revenue	8,709,780	53%	7,433,290	43%	6,642,743	43%
Non-current Liabilities	<u>5,635,664</u>	<u>31%</u>	<u>5,790,621</u>	<u>33%</u>	<u>4,985,352</u>	<u>32%</u>
Total Liabilities	<u>16,972,411</u>	100%	<u>17,302,690</u>	100%	<u>15,387,944</u>	100%
Net Assets:						
Investments in Capital Assets	54,213,816	74%	51,375,385	75%	43,420,589	71%
Restricted For:						
Debt Service	580,740	1%	882,399	1%	609,141	1%
Poydras Endowment	113,580		113,583		113,583	
Unrestricted	<u>17,624,518</u>	<u>25%</u>	<u>16,489,517</u>	<u>24%</u>	<u>16,767,139</u>	<u>28%</u>
Total Net Assets	<u>72,532,654</u>	100%	<u>68,860,884</u>	100%	<u>60,910,452</u>	100%

The largest portion of the Parish's net assets 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 uses these assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's 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 liquidate these liabilities.

An additional portion of the Parish's net assets (1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$17,624,518) may be used to meet the government's ongoing obligations to citizens and creditors.

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, 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, drainage and juvenile detention.

**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2009**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

SUMMARY OF CHANGES IN NET ASSETS

	<u>GOVERNMENTAL ACTIVITIES</u>		
	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Revenues:			
Program Revenues:			
Charges for Service	\$1,859,942	\$1,500,038	\$1,525,530
Operating Grants and Contributions	<u>6,624,304</u>	<u>7,950,028</u>	<u>4,523,108</u>
Total program revenues	<u>8,484,246</u>	<u>9,450,066</u>	<u>6,048,638</u>
General Revenues:			
Ad Valorem taxes	6,260,831	6,099,333	4,821,768
Sales and Use taxes	8,796,135	9,790,707	7,691,745
Video Poker	1,117,387	1,174,567	1,056,048
Other	32,684	59,179	32,700
Licenses and Permits	720,314	750,046	781,982
Interest	281,484	599,100	933,941
Rent	51,182	56,632	55,865
Miscellaneous	977,863	432,349	479,175
Bond premium		4,180	
Total general revenues	<u>18,237,880</u>	<u>18,966,093</u>	<u>15,853,224</u>
Total Revenues:	<u>26,722,126</u>	<u>28,416,159</u>	<u>21,901,862</u>
General Expenses:			
General Government	4,531,019	4,389,753	3,668,168
Public Safety	6,788,133	6,974,459	5,650,077
Public Works	6,455,119	5,525,715	5,066,466
Parks and Recreation	2,000,971	1,813,048	1,768,307
Health and Welfare	1,020,095	866,791	695,247
Economic Development	694,339	74,912	77,546
Urban Housing	1,194,427	472,296	309,588
Interest and Fiscal Charges on Long Term Debt	<u>366,253</u>	<u>348,753</u>	<u>257,411</u>
Total General Expenses:	<u>23,050,356</u>	<u>20,465,727</u>	<u>17,492,810</u>
Change in Net Assets	3,671,770	7,950,432	4,409,052
Net Assets Beginning	<u>68,860,884</u>	<u>60,910,452</u>	<u>56,501,400</u>
Net Assets Ending	<u>72,532,654</u>	<u>68,860,884</u>	<u>60,910,452</u>

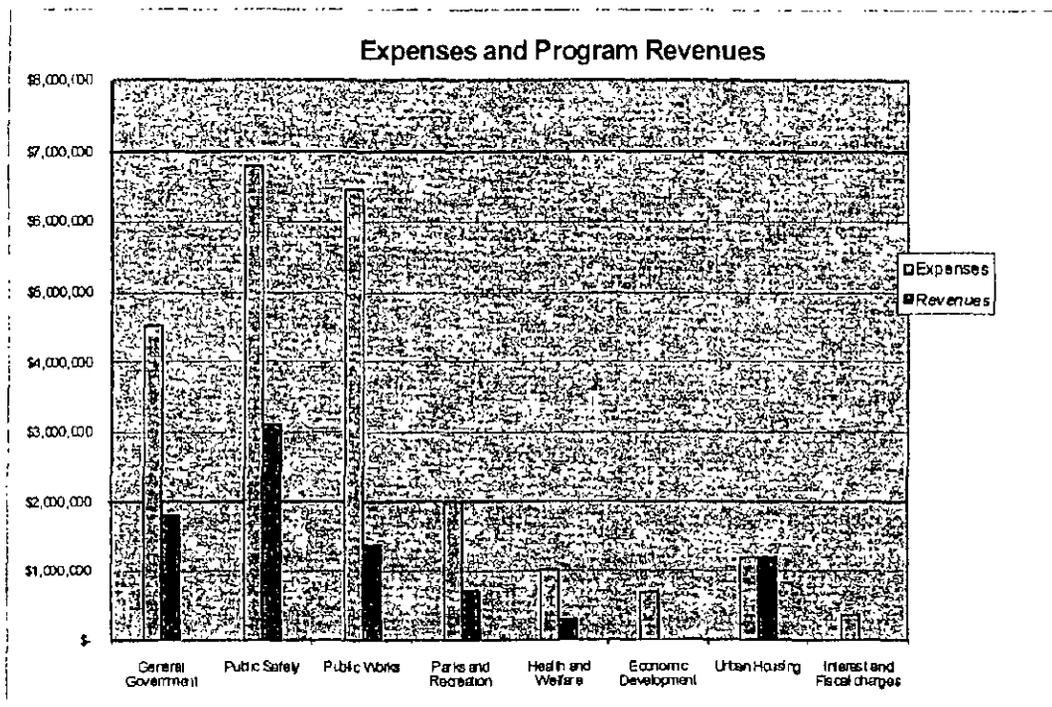
**West Baton Rouge Parish Council
Management's Discussion and Analysis
December 31, 2009**

Governmental Activities

Governmental activities account for 100% of the Parish's net assets. One of the major components of the total revenue collected by governmental activities is taxes. In 2009 taxes accounted for approximately 90% of total general revenue. Of the total taxes, sales taxes accounted for 48%. The sales taxes are centrally collected and disbursed based on population. The Parish's percentage of sales tax declined due to annexation by one of the towns inside the parish boundaries. The parish also has a ½ % correctional sales tax which is included in the total taxes above. Ad Valorem is the second largest tax revenue and accounted for 34% of the total general revenue. In 2009, property taxes were assessed at 23.48 mills for all governmental activities which increased 1.01 mills due to the Parish increasing the amount of assessed mills for the Juvenile Detention Center. The balance of the revenues is derived from licenses, interest, rent and miscellaneous revenues.

For the most part, increases in expenses closely paralleled inflation and the demand in services.

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.



Financial Analysis of the Parish's Funds

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

**West Baton Rouge Parish Council
Management's Discussion and Analysis
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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's financing requirements. In particular, unreserved 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, 2009 was \$19,403,880. Of this amount, \$17,736,784 was included in unreserved fund balance with \$580,740 reserved for debt service, \$113,580 reserved for Poydras Endowment, and \$972,776 reserved for capital projects. The combined ending fund balance at the end of 2009 was a net increase of \$1,255,144 from the 2008 amount of \$18,148,736.

The unreserved fund balance in the General Fund at December 31, 2009 was \$7,735,154 compared to \$6,975,074 at the end of 2008, an increase of \$760,080.

General Fund Budgetary Highlights

Differences between the final budgeted revenues and the actual revenues were \$54,512 (increases in revenues) and can be briefly summarized as follows:

- Total taxes were \$72,982 over budget
- Total licenses and permits were \$2,662 over budget
- Total inter-governmental revenue \$31,893 over budget
- Total charges for services were \$41,849 over budget
- All other revenues were \$40,058 over budget

Differences between the final budgeted expenses and the actual expenses were \$551,703 (decrease in expenses).

Capital Assets and Debt Administration

Capital assets: *The Parish's investment in capital assets for its governmental activities as of December 31, 2009 amounts to \$59,343,816 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, park facilities, infrastructure, and roads.*

Major capital asset events during calendar year 2009:

- Completed the Erwinville Community Center Renovations (\$249,804)
- Completed Phase II construction of the multi-purpose arena (\$997,769)
- Road overlays and road reconstruction (\$472,265)
- Purchase of equipment for various departments (\$1,559,069)
- Continued infrastructure work at all parish parks (\$83,541)
- Completed the Inter-coastal water line bore (\$32,582)
- Completed the South Westport Sewer Rehabilitation Project (\$325,924)
- Completed Phase III of the jail shower project (\$50,398)
- Installed culverts throughout the parish (\$418,745)

**West Baton Rouge Parish Council
Management's Discussion and Analysis
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Capital Assets and Debt Administration (Continued)

**WEST BATON ROUGE PARISH FIXED ASSETS
NET OF DEPRECIATION**

	<u>2009</u>	<u>2008</u>	<u>2007</u>
Land	\$1,760,826	\$1,654,963	\$1,654,963
Construction in Progress	1,316,116		182,964
Construction in Progress			
Sewer project		3,605,045	3,066,667
Capital assets to be transferred	4,252,162	712,610	
Buildings	22,804,087	22,524,671	20,125,125
Infrastructure	25,754,007	25,648,951	23,911,149
Equipment	<u>3,456,618</u>	<u>2,940,145</u>	<u>2,557,036</u>
<u>Total</u>	<u>59,343,816</u>	<u>57,086,385</u>	<u>51,497,904</u>

Long -Term Debt: At the end of the calendar year 2009, the Parish had total bonded debt outstanding of \$5,130,000 as compared to \$5,711,000 in the prior year. Of the total bonded debt, there are nine separate issues. Four of the issues are secured by either specified revenues sources such as parish sales taxes and parish district taxes of the general fund and the other five are secured by excess 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

- Return on investments for 2009 and the upcoming year have started a downward slide. This is expected to stabilize in 2010.
- Parochial retirement rates for 2010 will increase from 12.25% to 15.75%.
- The current Consumer Price Index shows an increase of approximately 4% over last year at this time.
- Sales taxes are currently exceeding budgeted projections.
- Ad valorem taxes have shown a moderate but steady growth over past few years and are expected to continue this trend.
- The Parish will continue to try and find ways to reduce operating expenditures without a reduction in service.

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.

Basic Financial Statements

**West Baton Rouge Parish Council
Statement of Net Assets
December 31, 2009**

	<u>Primary Government Governmental Activities</u>
Assets	
Cash and cash equivalents	\$8,356,942
Investments	13,071,892
Investments - restricted	324,000
Taxes receivable	6,830,918
Restricted cash and cash equivalents	282,400
Due from other governments	1,148,540
Other receivables	17,935
Deferred bond issuance costs	107,879
Bond discount	20,743
Capital assets	
Non-depreciable	7,329,104
Depreciable, net	<u>52,014,712</u>
<u>Total assets</u>	<u>89,505,065</u>
Liabilities	
Accounts payable	382,230
Deferred revenue	8,709,780
Due to other governments	1,536,737
Non-current liabilities	
Due in one year	708,000
Due in more than one year	<u>5,635,664</u>
<u>Total liabilities</u>	<u>16,972,411</u>
Net Assets	
Investment in capital assets, net of related debt	54,213,816
Restricted for:	
Debt service	580,740
Poydras Endowment	113,580
Unrestricted	<u>17,624,518</u>
<u>Total net assets</u>	<u>72,532,654</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Statement of Activities
Year Ended December 31, 2009

Function/Program	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Total Governmental Activities</u>
Primary Government				
Governmental activities				
General government	\$4,531,019	\$1,742,787	\$60,110	(\$2,728,122)
Public safety	6,788,133		3,092,324	(3,695,809)
Public works	6,455,119		1,377,943	(5,077,176)
Parks and recreation	2,000,971	117,155	597,896	(1,285,920)
Health and welfare	1,020,095		305,341	(714,754)
Economic development	694,339			(694,339)
Urban housing	1,194,427		1,190,690	(3,737)
Interest and fiscal charges on long-term debt	<u>366,253</u>	<u> </u>	<u> </u>	<u>(366,253)</u>
Total primary government	<u>23,050,356</u>	<u>1,859,942</u>	<u>6,624,304</u>	<u>(14,566,110)</u>
General Revenue				
Taxes				
Ad valorem				6,260,831
Sales and use				8,796,135
Other				32,684
Video poker				1,117,387
Licenses and permits				720,314
Interest				281,484
Rent				51,182
Miscellaneous				<u>977,863</u>
Total general revenues				<u>18,237,880</u>
Change in net assets				3,671,770
Net Assets				
Beginning of year				<u>68,860,884</u>
End of year				<u>72,532,654</u>

The accompanying notes are an integral part of these statements.

**West Baton Rouge Parish Council
Balance Sheet
Governmental Funds
December 31, 2009**

	<u>General Fund</u>	<u>Drainage</u>	<u>Road Trust Fund</u>	<u>Section 8 Gustav</u>
Assets				
Cash and cash equivalents	\$4,200,199	\$470,715	\$113,684	\$1,223,257
Investments	5,253,568	600,000	3,868,324	
Investments - restricted	108,000			
Taxes receivable	1,028,876	2,104,519		
Restricted cash and cash equivalents	6,107			
Due from other funds	453,857			
Due from other governments	243,890			
Other receivables	<u>4,233</u>	<u> </u>	<u>13,702</u>	<u> </u>
<u>Total assets</u>	<u>11,298,730</u>	<u>3,175,234</u>	<u>3,995,710</u>	<u>1,223,257</u>
Liabilities				
Accounts payable	142,320	5,670	2,341	
Deferred revenue	1,096,800	2,243,454		1,216,486
Due to other funds	674,139			
Due to other governments	<u>1,536,737</u>	<u> </u>	<u> </u>	<u> </u>
<u>Total liabilities</u>	<u>3,449,996</u>	<u>2,249,124</u>	<u>2,341</u>	<u>1,216,486</u>
Fund Equity				
Fund Balances				
Reserved for Poydras Endowment	113,580			
Reserved for debt service				
Unreserved, designated for capital projects				
Unreserved, undesignated, reported in				
General Fund	7,735,154			
Special Revenue Funds	<u> </u>	<u>926,110</u>	<u>3,993,369</u>	<u>6,771</u>
<u>Total fund balances</u>	<u>7,848,734</u>	<u>926,110</u>	<u>3,993,369</u>	<u>6,771</u>
<u>Total liabilities and fund equity</u>	<u>11,298,730</u>	<u>3,175,234</u>	<u>3,995,710</u>	<u>1,223,257</u>

The accompanying notes are an integral part of these statements.

<u>Capital Projects Funds</u>	<u>Correctional Facility</u>	<u>Recreation</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$949,095		\$358,392	\$1,041,600	\$8,356,942
			3,350,000	13,071,892
			216,000	324,000
		1,461,471	2,236,052	6,830,918
			276,293	282,400
	\$220,282			674,139
77,571	143,588		683,491	1,148,540
				<u>17,935</u>
<u>1,026,666</u>	<u>363,870</u>	<u>1,819,863</u>	<u>7,803,436</u>	<u>30,706,766</u>
53,890	58,453	29,275	90,281	382,230
		1,557,954	2,595,086	8,709,780
				674,139
				<u>1,536,737</u>
<u>53,890</u>	<u>58,453</u>	<u>1,587,229</u>	<u>2,685,367</u>	<u>11,302,886</u>
				113,580
			580,740	580,740
972,776				972,776
				7,735,154
	<u>305,417</u>	<u>232,634</u>	<u>4,537,329</u>	<u>10,001,630</u>
<u>972,776</u>	<u>305,417</u>	<u>232,634</u>	<u>5,118,069</u>	<u>19,403,880</u>
<u>1,026,666</u>	<u>363,870</u>	<u>1,819,863</u>	<u>7,803,436</u>	<u>30,706,766</u>

**West Baton Rouge Parish Council
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Assets
December 31, 2009**

Fund Balances - Total Governmental Funds		\$19,403,880
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds</p>		
Governmental capital assets	\$80,385,006	
Less accumulated depreciation	<u>(21,041,190)</u>	59,343,816
<p>Assets used in governmental activities that are not financial resources and, therefore are not reported in the governmental funds</p>		
Deferred bond issuance costs	107,879	
Bond discount	<u>20,743</u>	128,622
<p>Long-term liabilities, including bonds payable are not due and payable in the current period and, therefore, are not reported in the current period and, therefore, are not reported in the governmental funds:</p>		
Bonds payable	(5,130,000)	
Compensated absences payable	(326,364)	
Net other post-employment benefit obligation	<u>(887,300)</u>	<u>(6,343,664)</u>
<u>Net assets of governmental activities</u>		<u>72,532,654</u>

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
Statement of Revenue, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2009

	<u>General Fund</u>	<u>Drainage</u>	<u>Road Trust Fund</u>	<u>Section 8 Gustav</u>
Revenue				
Taxes	\$6,890,824	\$2,006,136		
Licenses and permits	720,314			
Intergovernmental	60,110	175,024		\$766,615
Charges for services	1,410,348			
Fines and forfeits				
Interest	77,844	8,993	\$139,209	5,466
Rent	51,182			
Miscellaneous	<u>306,189</u>	<u>940</u>		
<u>Total revenue</u>	<u>9,516,811</u>	<u>2,191,093</u>	<u>139,209</u>	<u>772,081</u>
Expenditures				
Current				
General government				
Council	329,969			
Finance and administration	954,610			
Judicial	807,560			
Elections	174,047			
Government buildings	848,331			
Planning and zoning	321,970			
Public safety	339,835			
Public works	1,292,710	1,593,862		
Culture and recreation				
Health and welfare	288,823			
Economic development	81,934			
Urban housing				766,110
Capital outlay	143,815	653,548	528,515	
Debt service	<u>21,766</u>			
<u>Total expenditures</u>	<u>5,605,370</u>	<u>2,247,410</u>	<u>528,515</u>	<u>766,110</u>
Excess revenue over (under) expenditures	<u>3,911,441</u>	<u>(56,317)</u>	<u>(389,306)</u>	<u>5,971</u>
Other Financial Sources (Uses)				
Operating transfers in	94,030	160,281	526,174	
Operating transfers out	<u>(3,245,394)</u>		<u>(150,000)</u>	
<u>Total other financing sources (uses)</u>	<u>(3,151,364)</u>	<u>160,281</u>	<u>376,174</u>	
Net Changes in Fund Balances	760,077	103,964	(13,132)	5,971
Fund Balances				
Beginning of year	<u>7,088,657</u>	<u>822,146</u>	<u>4,006,501</u>	<u>800</u>
End of year	<u>7,848,734</u>	<u>926,110</u>	<u>3,993,369</u>	<u>6,771</u>

The accompanying notes are an integral part of these statements.

<u>Capital Projects Funds</u>	<u>Correctional Facility</u>	<u>Recreation</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$836,029	\$2,918,772	\$1,393,150	\$2,162,126	\$16,207,037
				720,314
607,208	1,592,701	399	3,422,247	6,624,304
		43,118	74,037	1,527,503
			332,439	332,439
2,879	35	3,791	43,267	281,484
				51,182
<u>487,500</u>	<u>162,867</u>	<u>367</u>	<u>20,000</u>	<u>977,863</u>
<u>1,933,616</u>	<u>4,674,375</u>	<u>1,440,825</u>	<u>6,054,116</u>	<u>26,722,126</u>
				329,969
				954,610
			171,366	978,926
				174,047
				848,331
				321,970
	4,839,762		1,027,829	6,207,426
			1,560,552	4,447,124
		1,217,732	605,353	1,823,085
			709,385	998,208
			611,507	693,441
			428,317	1,194,427
2,169,359	2,384	149,959	1,900,585	5,548,165
<u>71,122</u>			<u>854,365</u>	<u>947,253</u>
<u>2,240,481</u>	<u>4,842,146</u>	<u>1,367,691</u>	<u>7,869,259</u>	<u>25,466,982</u>
<u>(306,865)</u>	<u>(167,771)</u>	<u>73,134</u>	<u>(1,815,143)</u>	<u>1,255,144</u>
1,522,946	347,860		1,952,432	4,603,723
<u>(680,543)</u>	<u>(181,980)</u>		<u>(345,806)</u>	<u>(4,603,723)</u>
<u>842,403</u>	<u>165,880</u>		<u>1,606,626</u>	
535,538	(1,891)	73,134	(208,517)	1,255,144
<u>437,238</u>	<u>307,308</u>	<u>159,500</u>	<u>5,326,586</u>	<u>18,148,736</u>
<u>972,776</u>	<u>305,417</u>	<u>232,634</u>	<u>5,118,069</u>	<u>19,403,880</u>

West Baton Rouge Parish Council
Reconciliation of the Statement of Revenue, Expenditures and Changes
in Fund Balances of Governmental Funds to Statement of Activities
Year Ended December 31, 2009

Net Change in Fund Balances - total governmental funds \$1,255,144

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 costs of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$5,548,165	
Depreciation expense	(2,574,700)	
Loss on disposal of assets	(3,425)	
Donation of fixed assets	<u>(712,610)</u>	2,257,430

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 governmental funds.

Compensated absences	(22,743)	
Net other post-employment benefit obligation	<u>(430,300)</u>	(453,043)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized on the statement of activities.

Principal payments	581,000	
Capital lease payment	38,792	
Amortization of bond issuance costs	(6,302)	
Amortization of bond discount	<u>(1,251)</u>	<u>612,239</u>

Change in net assets of governmental activities 3,671,770

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Variance - Favorable (unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Taxes				
Ad valorem	\$1,020,800	\$1,020,800	\$1,048,449	\$27,649
Sales and use	4,883,608	5,913,958	5,960,696	46,738
Other	<u>34,000</u>	<u>34,000</u>	<u>32,595</u>	<u>(1,405)</u>
	<u>5,938,408</u>	<u>6,968,758</u>	<u>7,041,740</u>	<u>72,982</u>
Licenses and permits				
Occupational licenses	489,675	539,675	538,990	(685)
Motor vehicle	48,000	48,000	51,384	3,384
Building permits	<u>80,000</u>	<u>137,000</u>	<u>136,963</u>	<u>(37)</u>
	<u>617,675</u>	<u>724,675</u>	<u>727,337</u>	<u>2,662</u>
Charges for services				
Garbage collection	1,220,141	1,248,141	1,247,258	(883)
Court costs and other fees	<u>96,000</u>	<u>96,000</u>	<u>138,732</u>	<u>42,732</u>
	<u>1,316,141</u>	<u>1,344,141</u>	<u>1,385,990</u>	<u>41,849</u>
Intergovernmental	629,000	163,000	194,893	31,893
Interest	200,000	101,000	100,891	(109)
Rent	53,798	53,798	53,473	(325)
Miscellaneous	<u>120,000</u>	<u>271,000</u>	<u>279,599</u>	<u>8,599</u>
	<u>1,002,798</u>	<u>588,798</u>	<u>628,856</u>	<u>40,058</u>
<u>Total revenue</u>	<u>8,875,022</u>	<u>9,626,372</u>	<u>9,783,923</u>	<u>157,551</u>
Expenditures				
General government				
Legislative	<u>353,750</u>	<u>353,750</u>	<u>331,142</u>	<u>22,608</u>
General financial administration				
Salaries and benefits	763,600	763,600	663,586	100,014
Insurance	5,450	5,450	3,752	1,698
Fees, dues and services	142,250	262,250	218,167	44,083
Office supplies and services	62,000	62,000	70,064	(8,064)
Other	<u>90,866</u>	<u>90,866</u>	<u>40,166</u>	<u>50,700</u>
	<u>1,064,166</u>	<u>1,184,166</u>	<u>995,735</u>	<u>188,431</u>
Judicial				
District court	264,140	265,240	250,947	14,293
District attorney	302,690	302,690	304,450	(1,760)
Clerk of court	18,600	18,600	17,217	1,383
Coroner	216,750	219,750	189,104	30,646
City court	<u>65,480</u>	<u>65,480</u>	<u>61,892</u>	<u>3,588</u>
	<u>867,660</u>	<u>871,760</u>	<u>823,610</u>	<u>48,150</u>

(Continued)

The accompanying notes are an integral part of these statements.

West Baton Rouge Parish Council
General Fund
Statement of Revenue, Expenditures and Changes in Fund Balances -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Variance - Favorable (unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures				
General Government (Continued)				
Elections				
Registrar of Voters	\$185,950	\$187,350	\$174,153	\$13,197
Elections	<u>27,500</u>	<u>27,500</u>	<u>5,879</u>	<u>21,621</u>
	<u>213,450</u>	<u>214,850</u>	<u>180,032</u>	<u>34,818</u>
Other				
Planning and zoning	336,993	338,593	328,675	9,918
General governmental buildings	<u>988,350</u>	<u>988,350</u>	<u>854,600</u>	<u>133,750</u>
	<u>1,325,343</u>	<u>1,326,943</u>	<u>1,183,275</u>	<u>143,668</u>
<u>Total general government</u>	<u>3,824,369</u>	<u>3,951,469</u>	<u>3,513,794</u>	<u>437,675</u>
Public Safety				
Sheriff	11,000	11,000	10,030	970
Civil defense	102,115	102,415	99,467	2,948
Engineering	170,800	170,800	156,645	14,155
Ambulance service	3,600	3,600	3,600	
Animal impound	<u>76,888</u>	<u>83,588</u>	<u>73,275</u>	<u>10,313</u>
	<u>364,403</u>	<u>371,403</u>	<u>343,017</u>	<u>28,386</u>
Public Works				
Sanitation	<u>1,220,141</u>	<u>1,318,541</u>	<u>1,318,516</u>	<u>25</u>
	<u>1,220,141</u>	<u>1,318,541</u>	<u>1,318,516</u>	<u>25</u>
Health and welfare	358,699	359,199	289,714	69,485
Economic development	<u>84,000</u>	<u>84,000</u>	<u>75,339</u>	<u>8,661</u>
	<u>442,699</u>	<u>443,199</u>	<u>365,053</u>	<u>78,146</u>
Debt service			21,766	(21,766)
Capital outlay	<u>166,700</u>	<u>166,700</u>	<u>137,463</u>	<u>29,237</u>
	<u>166,700</u>	<u>166,700</u>	<u>159,229</u>	<u>7,471</u>
<u>Total expenditures</u>	<u>6,018,312</u>	<u>6,251,312</u>	<u>5,699,609</u>	<u>551,703</u>
Excess of revenue over expenditures	<u>2,856,710</u>	<u>3,375,060</u>	<u>4,084,314</u>	<u>709,254</u>
Other Financing Sources (Uses)				
Operating transfers in		95,000	94,030	(970)
Operating transfers out	<u>(4,143,942)</u>	<u>(4,699,942)</u>	<u>(3,245,395)</u>	<u>1,454,547</u>
<u>Total other financing sources (uses)</u>	<u>(4,143,942)</u>	<u>(4,604,942)</u>	<u>(3,151,365)</u>	<u>1,453,577</u>
Net Change in Fund Balances	(1,287,232)	(1,229,882)	932,949	2,162,831
Fund Balance				
Beginning of year	<u>6,387,523</u>	<u>6,387,523</u>	<u>6,387,523</u>	_____
End of year	<u>5,100,291</u>	<u>5,157,641</u>	<u>7,320,472</u>	<u>2,162,831</u>

The accompanying notes are an integral part of these statements.

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

Introduction

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

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

West Baton Rouge Parish covers 215 square miles and has a population of 22,640. The West Baton Rouge Parish Council maintains 135 miles of roads and has 150 employees.

Note 1-Summary of Significant Accounting Policies

A. Reporting Entity

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

Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, established criteria for determining which component units should be considered part of the West Baton Rouge Parish Council for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit including the right to incur its own debt, levy its own taxes and charges, expropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name.
2. Whether the Parish Council governing authority appoints a majority of board members of the potential component unit.
3. Fiscal interdependency between the Parish Council and the potential component unit.
4. Imposition of will by the Parish Council on the potential component unit.
5. Financial benefit/burden relationship between the Parish Council and the potential component unit.

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

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 Parish Tourist Commission
West Baton Rouge Parish Waterworks District No. 1
West Baton Rouge Parish Waterworks District No. 2
West Baton Rouge Parish Waterworks District No. 4
West Baton Rouge Parish Public Utilities
West Baton Rouge Parish Museum
West Baton Rouge Parish Tourist Center
West Baton Rouge Parish Fire Districts No. 4, No. 5, and No. 6

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

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. Separately issued component unit financial statements may be obtained by contacting the West Baton Rouge Parish Council office, Port Allen, Louisiana.

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

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

B. Basis of Presentation

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

The government-wide financial statements consist of the statement of net assets and the statement of activities to report information on all of the nonfiduciary activities of the primary government. The effects of interfund activity have been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are 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 daily accounts and operations 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, liabilities, equity, revenues, and expenditures or expenses, as appropriate. 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 generic fund types and three fund categories as follows:

Governmental Activities Presented as Governmental Funds in the Fund Financial Statements:

General Fund - The General Fund is the general operating fund of the parish. 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 two special revenue funds reported as major funds in the Fund Financial Statements are as follows:

1. The Correctional Facility Fund accounts for operations of the Parish Correctional Facility.
2. The Recreation Fund accounts for the operation, maintenance, and construction of the recreation parks in the parish.

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

Note 1-Summary of Significant Accounting Policies (Continued)

B. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS: (Continued)

3. Drainage 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.
4. Road Trust Fund accounts for financial resources used for the construction of roads.
5. Section 8 Gustav accounts 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.

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.

Capital Projects Fund - The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds) and is reported as a major fund.

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 revenues in the year for which they are levied. 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. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Governmental funds are maintained on the modified accrual basis of accounting.

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 forfeits, 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.

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

Note 1-Summary of Significant Accounting Policies (Continued)

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

Nonexchange transactions, in which the Parish Council receives value without directly giving value in return, includes sales tax, property tax, special assessments, grants, entitlements, and donations. Property taxes are considered "measurable" in the calendar year of the tax levy if collected soon enough to meet the availability criteria. 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 revenues only to the extent that individual installments are considered current assets in the governmental fund types. Revenue from grants, entitlements and donations is 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 are recorded when due, and (2) claims and judgments, group health claims, arbitrage payable, net pension obligation 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. Budget Policies and Budgetary Accounting

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

1. Prior to November 1, the Parish 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.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to January 1, the budget is legally enacted by an ordinance.
4. The Parish 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.
5. Formal budgetary integration is employed as a management control device during the year for the General and Special Revenue Funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is achieved through general obligation bond indenture provisions.

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

Note 1-Summary of Significant Accounting Policies (Continued)

D. Budget Policies and Budgetary Accounting (Continued)

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

E. 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. Under state law, the Parish Council may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the Parish Council may invest in United States bonds, treasury notes, or certificates and mortgage backed securities. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents. Mortgage backed securities, U.S. Government Agency Notes and Money Market Funds are stated at fair market value.

F. Capital Assets

Capital assets, which include land and land improvements, buildings, equipment, 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. Capitalization thresholds are defined as capital assets with a cost of \$1,000 or more per unit.

All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. 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 on completion of construction projects. For capitalization purposes, projects are considered substantially complete when 100% of the project has been constructed. At this point the project costs are moved out of construction work in progress and capitalized.

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

Note 1-Summary of Significant Accounting Policies (Continued)

F. Capital Assets (Continued)

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

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

G. Revenue Susceptible to Accrual

Under the modified accrual basis of accounting, some revenues are susceptible to accrual while others are not. Major revenues treated as susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenue such as tobacco tax, beer tax, and parish transportation funds. Since property tax levied in 2009 is deferred, no allowance for doubtful accounts is recorded. Any adjustments will be made in 2010 when collected.

H. Long-Term Debt

In the government-wide statement of net assets, long-term debt and other long-term obligations are reported as liabilities. Bond premiums, discounts, issuance costs, and gains (losses) on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable costs are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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 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.

I. Reserves and Designations of Fund Equity

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

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

Note 1-Summary of Significant Accounting Policies (Continued)

J. Compensated Absences

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

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

Employees accrue one working day of sick leave for each month of service. There is no maximum on accumulated sick leave.

Employees may accumulate vacation and sick leave time without limitation; 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 300 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 the government-wide financial statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis. In accordance with GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, no compensated absences liability is recorded in the governmental fund-type fund financial statements.

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 Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any debt proceeds used for the acquisition, construction, or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their 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 government's policy to use restricted resources, first, then unrestricted resources as they are needed.

Designated portions of fund balance indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made.

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

Note 1-Summary of Significant Accounting Policies (Continued)

M. Accounting 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 assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenue and expenses of proprietary funds and the government-wide financial statements during the reporting period. Actual results could differ from these estimates.

Note 2-Cash and Cash Equivalents and Investments

A. Deposits

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.

B. Cash and Cash Equivalents

At December 31, 2009, the Parish Council has cash and cash equivalents (book value) as follows:

Cash on hand	\$1,100
Interest-bearing demand deposits	<u>8,638,242</u>
Combined cash and cash equivalents	<u>8,639,342</u>

C. Custodial Credit Risk

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. As of December 31, 2009, the Parish Council's total 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 risks.

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

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

D. Investments

At December 31, 2009 the Parish Council holds investments as follows:

	<u>Market Value</u>
Money Market Funds	\$297,484
Mortgage backed securities, with maturities from 8 to 30 years	1,354,714
U.S. Government Agency Notes, with maturities from 1 to 15 years	2,969,694
Louisiana Asset Management Pool (LAMP), 1.20%	108,000
Certificate of Deposit	<u>8,666,000</u>
	13,395,892
Less restricted investments at LAMP	108,000
Less restricted investments in certificate of deposit	<u>216,000</u>
	<u>13,071,892</u>

The Parish Council investment policy does not address interest rate or concentration of risk.

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.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2a7, which governs registered money market funds. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participants' shares, investments are valued at amortized cost. The fair value of the participants' position is the same as the value of the pool shares. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

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

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 West Baton Rouge Parish, as provided by state law, is the official tax collector of property taxes levied by the parish and parish special districts. December tax collections remitted to the Parish Council by the Sheriff in January are reported as "Due From Other Governments."

The 2009 property tax calendar was as follows:

Millage rates adopted	August 13, 2009
Board of Review	September 24, 2009
Tax bills mailed	November 19, 2009
Due date and collections	December 31, 2009
Certified delinquent notice	March 12, 2010

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

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

	Authorized <u>Millage</u>	Levied <u>Millage</u>	<u>Expiration</u>
Primary Government, Parish-wide			
General Fund	3.52	3.52	None
Special Revenue Funds			
Health Unit	1.75	0.75	2016
Community Center	3.00	3.00	2010
Juvenile Detention Center	1.01	1.01	2010
Central Communications	3.00	3.00	None
Recreation	5.00	5.00	2015
Primary Government, District Drainage	7.20	7.20	2015

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

Note 4-Changes in Fixed Assets

A. A summary of changes in general fixed assets follows:

	<u>Balance December 31, 2008</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>Balance December 31, 2009</u>
Capital assets not being depreciated				
Land	\$1,654,963	\$105,863		\$1,760,826
Construction in progress	3,605,045	1,316,116	(\$3,605,045)	1,316,116
Capital assets to be transferred	<u>712,610</u>	<u>647,117</u>	<u>2,892,435</u>	<u>4,252,162</u>
<u>Total capital assets not being depreciated</u>	<u>5,972,618</u>	<u>2,069,096</u>	<u>(712,610)</u>	<u>7,329,104</u>
Capital assets being depreciated				
Buildings	\$31,379,036	\$1,025,617		\$32,404,653
Equipment	7,632,495	1,562,441	(\$33,927)	9,161,009
Infrastructure	30,599,229	891,011		31,490,240
Equipment under capital lease	404,368		(404,368)	
<u>Total capital assets being depreciated</u>	<u>70,015,128</u>	<u>3,479,069</u>	<u>(438,295)</u>	<u>73,055,902</u>
Less accumulated depreciation for				
Buildings	(8,854,365)	(746,201)		(9,600,566)
Equipment	(4,979,482)	(1,042,544)	317,635	(5,704,391)
Equipment under capital lease	(117,236)		117,236	
Infrastructure	<u>(4,950,278)</u>	<u>(785,955)</u>		<u>(5,736,233)</u>
<u>Total accumulated depreciation</u>	<u>(18,901,361)</u>	<u>(2,574,700)</u>	<u>434,871</u>	<u>(21,041,190)</u>
Total capital assets being depreciated, net	<u>51,113,767</u>	<u>904,369</u>	<u>(3,424)</u>	<u>52,014,712</u>
Total capital assets	<u>57,086,385</u>	<u>2,973,465</u>	<u>(716,034)</u>	<u>59,343,816</u>

Adjustments and deletions include infrastructure and assets either traded or scraped.

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

Public Works	\$1,327,522
General Government	466,698
Public Safety	580,707
Health and Welfare	21,887
Culture and Recreation	<u>177,886</u>
<u>Total depreciation expense - governmental activities</u>	<u>2,574,700</u>

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

Note 4-Changes in Fixed Assets (Continued)

C. Capital assets to be transferred consist of the following:

The infrastructure assets to be transferred to West Baton Rouge Public Utilities are the Erwinville Sewer, Westport Sewer and Intercoastal Bore which total \$3,773,291.

The Parish Council obtained various grants to obtain 911 equipment, homeland security equipment, and generators. The system has been completed, and the assets will be transferred to each of the political subdivisions listed as follows:

<u>Entity / Agency</u>	<u>Sewer</u>	<u>911/Homeland Security</u>	<u>Generators</u>
West Baton Rouge Public Utilities	\$3,773,291		\$41,378
Erwinville Volunteer Fire Department			11,764
Lobdell Fire Department			11,764
Iberville Parish		\$18,000	
Pointe Coupee Parish		33,000	
East Baton Rouge Parish		130,991	
Livingston Parish		124,983	
East Feliciana Parish		33,000	
West Feliciana Parish		33,000	
Ascension Parish		<u>40,991</u>	
	<u>3,773,291</u>	<u>413,965</u>	<u>64,906</u>

D. Commitments

The Parish Council entered into contracts in 2009 for a variety of improvements around the parish. There was one major contract in progress at December 31, 2009 with approximately \$137,500 remaining to be expended.

Assets in construction in progress for Criterion Water Wells in the amount of \$428,440 will be transferred to West Baton Rouge Public Utilities upon completion of the project.

Note 5-Pension Plan

Plan Description

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

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

Note 5-Pension Plan (Continued)

Plan Description (Continued)

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, the following employees are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service: (1) those who retire at or after age 60 with at least 10 years of creditable service; (2) those who retire at or after age 55 with at least 25 years of creditable service; or (3) those who retire at any age with at least 30 years of creditable service.

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

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

Funding Policy

Under Plan A, members are required by state statute to contribute 9.5 percent of their annual covered salary, and the West Baton Rouge Parish Jury is required to contribute at an actuarially determined rate. The current rate is 12.75 percent of annual covered payroll. Contributions to the System also include one-fourth of one percent (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the West Baton Rouge Parish Council are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Council's contributions to the System under Plan A for the year ending December 31, 2009 totaled \$1,102,419.

Note 6-Other Post-employment Benefits

Post-employment Benefits (OPEB)

All classified and unclassified employees of the West Baton Rouge Parish Council and certain employees of the Eighteenth Judicial District - Eighteenth Judicial Court, at their option, participate in the employee's group life and health insurance programs. The insurances are quoted and awarded on a yearly basis.

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

Note 6-Other Post-employment Benefits (Continued)

Plan Description

The Parish currently offers a HDHP and a PPO plan to all full-time employees as well as 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 HSA is also offered to all HDHP that choose to participate. The Parish currently pays 100% of the premiums for all full-time employees and retirees and retirement eligible employees. The Parish also contributes to the participants that utilize the HSA as follows:

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

Additionally, the Parish pays 50% for a life insurance policy for all full-time and retired employees who wish to participate.

Funding Policy

Currently the employees and retirees do not contribute to the premiums for the health insurance. This is established after the yearly quotes have been awarded and or addressed in the annual operating budget and may be amended in subsequent years. For 2009, the plan was funded by the Parish 100% for the health insurance premiums and 50% - 50% on life insurance premiums. Additionally, the Parish contributes to the HSA of all HDHP participants that choose to participate based on the schedule under the plan description.

The employer contribution to the OPEB plan for 2009 totaled \$207,700, or approximately 4% of gross payroll as approved by the Parish Council in the 2009 operating budget. The only contributions required by the retirees were their 50% match on the life insurance.

Annual OPEB Cost and Net OPEB Obligations

The Parish Council's annual OPEB cost (expense) was calculated based on the annual required contribution of the employer (ARC) an amount actuarially determined in accordance with the GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over the actuarial period. The ARC was calculated as part of the January 1, 2008 actuarial valuation performed by an outside consultant.

The following table shows the government's annual OPEB cost for the year and the amount actually contributed to the plan during the year:

	<u>Governmental Activities</u>
Annual required contribution (ARC)	\$638,000
Less contributions made	<u>(207,700)</u>
Increase in net OPEB obligation	430,300
Net OPEB obligation, beginning of year	<u>457,000</u>
Net OPEB obligation, end of year	<u>887,300</u>

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

Note 6-Other Post-employment Benefits (Continued)

Funding Status and Funding Progress

As of January 1, 2008, the most current actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$6,991,000 with no valued assets, resulting in an unfunded accrued liability of the same amount. The actuarial valuation of the plan is ongoing and is based on assumptions and probability of events far into the future. Examples could be future events such as employment, mortality and cost of all employee benefits (health insurance, etc.). The determination of the funding status of the plan is ongoing and the annual required contributions by the employer or subject to continual revision and the results of the actual figures are compared with past expectations to meet future estimates.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (b)	Unfunded) (AAL) (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b/c)
01/01/2008	-0-	6,991,000	6,991,000	0.00%	5,015,500	139.40%

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the plan as understood by the employer and plan members. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with long-term perspective of the calculations.

The individual entry age-normal cost was used for the January 1, 2008 actuarial valuation. Because the government currently finances OPEB using a pay-as-you-go approach, the discount rate is based on the historical and expected investment that are expected to be used in financing the payment of benefits. The actuarial assumptions included a five percent investment rate of return compounded annually. Life expectations were based on the 1983 Group Annuity Mortality Table for males. Females are based on a six year set back of the male table. Termination rates for withdrawal other than death and retirement were developed from the Louisiana Parochial Employees' Retirement System Actuarial Valuation as of December 31, 2006. The annual termination probability is dependent on an employee's years of service and assumes Parish Council employees are part of "Plan A".

The Plan assumes that 100% of all employees and their dependents who are eligible for retiree benefits participate in the post-retirement benefits plan. Future pre 65 retirees and their dependents are assumed to continue to enroll in their current plans and choose the current coverage level upon retirement. If employees are currently not enrolled, it is assumed they will participate in the Humana HDHP, Humana Medicare OFFS, HSA and life insurance plans upon retirement. Also, employees that are not currently enrolled are assumed to be 80% married at retirement with males three years older than females. Employees that are currently enrolled are assumed to choose the same health coverage level upon retirement.

The amortization method for the plan is a level percentage of payroll with thirty year open amortization. The expected long-term payroll growth rate was estimated at 4% per annum salary increase. The remaining amortization period at January 1, 2008 was thirty years.

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

Note 7-Parish Council Member's Compensation

The Parish Council has elected the monthly payment method of compensation. The monthly compensation is \$963 for the Council President and \$856 for the other council members.

Compensation for the year ended December 31, 2009:

Randal Mouch, Chairperson	\$11,556
Jeff Kershaw	10,272
Keith Washington	10,272
Charlen Gordon	10,272
Aletha Johnson	10,272
Ricky Loup	10,272
Phil Porto	10,272
Edward Robertson	10,272
Gary Spillman	<u>10,272</u>
	<u>93,732</u>

Note 8-Long-Term Debt

A. Changes in General Long-Term Debt Obligations

	<u>Certificates of Indebtedness</u>	<u>Com- pensated Absences</u>	<u>Capital Lease</u>	<u>Net Other Post- employment Benefit Obligation</u>	<u>Total</u>
Long-term obligations payable at January 1, 2009	\$5,711,000	\$303,621	\$38,792	\$457,000	\$6,510,413
Additions		137,376		430,300	567,676
Adjustments and deductions	<u>(581,000)</u>	<u>(114,633)</u>	<u>(38,792)</u>	<u> </u>	<u>(734,425)</u>
Long-term obligations payable at December 31, 2009	<u>5,130,000</u>	<u>326,364</u>	<u> --</u>	<u>887,300</u>	<u>6,343,664</u>
Due within one year	<u>608,000</u>	<u>100,000</u>	<u> --</u>	<u> --</u>	<u>708,000</u>

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

Note 8-Long-Term Debt (Continued)

B. Summary of Certificates of Indebtedness

Certificates of Indebtedness at December 31, 2009, are comprised of the following:

\$2,100,000 Road Improvement Revenue Bonds, (Series 2004), due in annual installments of \$170,000 to \$255,000 through May 1, 2013, plus interest at 3.4%. The bonds are secured and payable from excess revenue.	\$955,000
\$1,715,000 Public Improvement Sales Tax Refunding Bonds, (Series 2003), due in annual installments of \$105,000 to \$175,000 through November 1, 2014, plus interest at 4.5%. The bonds are secured and payable from a special one-half of one percent sales and use tax.	800,000
\$300,000 Certificate of Indebtedness (Series 2000), due in annual installments of \$25,000 to \$40,000 through November, 2010. Interest is payable semiannually at 5.5%. Certificate is secured and payable from excess revenue.	160,000
\$1,100,000 Tourist Center Bonds (Series 2000), due in annual installments of \$55,000 to \$105,000 through September, 2015. Interest is payable semiannually from 5.0% to 6.1%. The Bonds are secured and payable by funds the Parish receives from the West Baton Rouge Parish Visitor Enterprise Fund held by the Louisiana State Treasurer and from excess revenue.	555,000
\$300,000 Tourist Center Bonds (Series 2000A), due in annual installments of \$15,000 to \$30,000 through September, 2015. Interest is payable semiannually from 5.25% to 6.1%. The Bonds are secured and payable by funds the Parish receives from the West Baton Rouge Parish Visitor Enterprise Fund held by the Louisiana State Treasurer and from excess revenue.	40,000
\$500,000 Tourist Center Bonds (Series 2006), due in annual installments of \$46,000 to \$66,000 through May 1, 2015. Interest is payable semiannually at 3.95%. The Bonds are secured and payable by funds the Parish receives from the West Baton Rouge Parish Visitor Enterprise Fund held by the Louisiana State Treasurer and from excess revenue.	355,000
\$1,250,000 Louisiana Local Government Environmental Facilities and Community Development Authority Bonds (Series 2006), due in annual installments of \$20,000 to \$80,000 through August 1, 2036. Interest is payable semiannually from 5.0% to 5.5%. The bonds are secured and payable from excess revenue.	1,190,000
\$750,000 Sales Tax Revenue Bonds (Series 2008A), due in annual installments of \$10,000 to \$50,000 through April 1, 2038. Interest is payable semiannually at 5.70%. The bonds are secured and payable from excess tax revenue.	740,000
\$350,000 Sales Tax Revenue Bonds (Series 2008B), due in annual installments of \$15,000 to \$35,000 through April 1, 2023. Interest is payable semiannually at 5.70%. The bonds are secured and payable from excess tax revenue.	<u>335,000</u>
	<u>5,130,000</u>

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

Note 8-Long-Term Debt (Continued)

B. Summary of Certificates of Indebtedness (Continued)

The annual requirements to amortize the Certificates of Indebtedness outstanding at December 31, 2009, are as follows:

<u>Year Ended December 31,</u>	
2010	\$608,000
2011	605,000
2012	633,000
2013	660,000
2014	428,000
2015 to 2038	<u>2,196,000</u>
	<u>5,130,000</u>

The following is a summary of Certificates of Indebtedness principal and interest requirements:

	<u>2010</u>	<u>To Maturity</u>
Principal requirements	\$608,000	\$4,522,000
Interest requirements	<u>246,346</u>	<u>2,170,002</u>
Total requirements	<u>854,346</u>	<u>6,692,002</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 Utility, and West Baton Rouge Parish Water Works Districts Number 1, 2 and 4, Town of Brusly, Town of Addis, City of Port Allen and Atchafalaya Levee Districts are obligations of other governmental units located within the limits of the Parish of West Baton Rouge. These bonds are not included in this statement because they are not obligations of this primary government.

D. Port Authority Bonds

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

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

Note 8-Long-Term Debt (Continued)

E. Industrial Development Revenue Bonds

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

F. Bond Restrictions

1. Louisiana Local Government Environmental Facilities and Community Development Authority Revenue Bond - Series 2006; Tourist Center Bond - Series 2000A; and Tourist Center Bond - Series 2000 and Series 2006:
 - 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.

2. Certificate of Indebtedness - Series 1997A and Series 2000; Road Improvement Bonds - Series 2003; Sales Tax Refunding - Series 2002; and Tourist Center Bonds - Series 2006:
 - a. The Debt Service Fund requires monthly transfers equal to one-twelfth of the principal and interest.

The Parish Council was in compliance with all bond covenants in 2009.

Note 9-Receivables and Payables

Interfund receivables and payables at year end, as shown in the governmental statements, are as follows:

	<u>Receivables</u>	<u>Payables</u>	
General Fund	\$453,857		
Drainage Maintenance	220,282		
Sales tax	_____	<u>\$674,139</u>	
	<u>674,139</u>	<u>674,139</u>	

"Due From Other Governments" consists of amounts due from the State of Louisiana, Federal government and local parish agencies for routine funds due to the West Baton Rouge Parish Council primary government.

"Due to Other Governments" consists of routine sales tax collections due from the West Baton Rouge Parish School Board and other local government agencies.

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

Note 10-Interfund Transfers

Operating Transfers by fund are as follows:

	<u>In</u>	<u>Out</u>
General Fund	<u>\$94,030</u>	<u>\$3,245,394</u>
Special Revenue Funds		
Correctional Facility	\$347,860	181,980
Parish Roads	1,058,817	
Federal Grants	84,000	
Drainage Maintenance	160,281	
Central Communications		42,000
Criminal Court		<u>94,030</u>
	<u>1,650,958</u>	<u>318,010</u>
Debt Service Funds		
2002 Sales Tax Refunding Bonds	\$181,980	
2003 Road Bond	251,460	
2008 Westport Sewer Bonds	49,938	397
2008 Westport Road Bonds	33,470	440
2002 and 2006 Tourist Center Bonds	208,939	208,939
LA Local Government Environmental Facilities Bonds	<u>83,828</u>	
	<u>809,615</u>	<u>209,776</u>
Capital Project Fund		
Parish Road Trust	526,174	150,000
Video Poker Capital Trust		680,543
Special Recreation Projects	112,368	
Land, building and sewer improvements	<u>1,410,578</u>	
	<u>2,049,120</u>	<u>830,543</u>
	<u>4,603,723</u>	<u>4,603,723</u>

Note 11-Contingent Liabilities

The Parish Council is a defendant in several pending lawsuits. The government's policy is to pay judgments against the Parish Council on a current basis from available financial resources.

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

Note 12-Budgetary - GAAP Reporting Reconciliation

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

	General Funds	Special Revenue Funds
Net change in fund balance (Budgetary Basis)	\$932,949	\$1,125,721
Adjustments - to adjust for accruals	<u>(172,872)</u>	<u>(1,032,579)</u>
Net change in fund balance (GAAP basis).	<u>760,077</u>	<u>93,142</u>

Note 13-Deferred Revenue

Deferred revenue consists of property tax received, which will not be recognized as revenue until 2010, and deferred grant revenue recorded in the Federal Grant Special Revenue Fund as follows:

Deferred property tax revenue	\$7,281,877
Deferred grant revenue	<u>1,427,903</u>
	<u>8,709,780</u>

Note 14-Subsequent Events

The Parish Council evaluated all subsequent events through June 28, 2010, the date the financial statements were available to be issued.

**West Baton Rouge Parish Council
Special Revenue Funds
December 31, 2009**

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 Centers:

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

Community Alert Network:

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

911:

To provide the citizens of West Baton Rouge with a one number service for all emergencies. Funds are provided by a monthly charge of \$.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 31st 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.

Lighting Fund:

To account for future lighting districts around the Parish.

Central Communication:

To provide centralized 911 dispatching for the Parish.

West Baton Rouge Parish Council
Special Revenue Funds
December 31, 2009

(Continued)

Mosquito Control:

To account for a mosquito abatement program for the Parish.

Federal Grants:

To account for the receipt and subsequent expenditure of funds received from the Department of Housing and Urban Development to aid low income families in obtaining decent, safe and sanitary housing and also 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
Debt Service Funds
December 31, 2009**

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

2002 Sales Tax Refunding Bonds:

To record monies for payments of the 2003, \$1,715,000 Sales Tax Refunding Bonds which refunded the 1994 Correctional Facilities Bonds. Financing is to be provided by sales and use tax.

2000 Museum Bonds:

To record monies for payment of the 2000, \$300,000 West Baton Rouge Museum Bonds. Financing is to be provided by excess revenues.

2000, 2002 and 2006 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.

2006 LA Local Government Environmental Facilities and Community-Development

To record monies for payment of the 2006, \$1,250,000 LA Local Government Environmental Facilities and Community Development Bonds.

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.

**Combining and Individual
Fund Statements and Schedules**

**West Baton Rouge Parish Council
Non Major Governmental Funds
Combining Balance Sheet
December 31, 2009**

	<u>Parish Roads</u>	<u>Health Unit</u>	<u>Community Centers</u>	<u>Community Alert Network</u>	<u>211</u>	<u>Criminal Court</u>	<u>Juvenile Detention</u>	<u>Parish Lighting</u>	<u>Central Communi- cations</u>	<u>Mosquito Control</u>
Assets										
Cash and										
cash equivalents	\$25,233	\$71,233	\$44,175	\$7,551	\$337,372	\$94,030	\$80,078	\$129,306	\$290,065	\$4,362
Investments		1,000,000	500,000		100,000		1,150,000	600,000		
Investments, restricted										
Taxes receivable		219,220	876,882				263,068		876,882	
Restricted cash and cash equivalents										
Due from other governments	<u>267,453</u>	<u>17,829</u>	<u> </u>	<u> </u>	<u>27,035</u>	<u>19,835</u>	<u> </u>	<u>23,423</u>	<u> </u>	<u> </u>
Total assets	<u>292,686</u>	<u>1,308,282</u>	<u>1,421,057</u>	<u>7,551</u>	<u>464,407</u>	<u>113,865</u>	<u>1,493,146</u>	<u>752,799</u>	<u>1,166,947</u>	<u>4,362</u>
Liabilities										
Accounts payable	25,948	6,530	11,069		8,406	760	27,000	6,484	1,250	
Deferred revenue	<u> </u>	<u>233,693</u>	<u>934,772</u>	<u> </u>	<u> </u>	<u> </u>	<u>280,432</u>	<u> </u>	<u>934,772</u>	<u> </u>
Total liabilities	<u>25,948</u>	<u>240,223</u>	<u>945,841</u>	<u> </u>	<u>8,406</u>	<u>760</u>	<u>307,432</u>	<u>6,484</u>	<u>936,022</u>	<u> </u>
Fund Equity										
Reserved for debt service										
Unreserved	<u>266,738</u>	<u>1,068,059</u>	<u>475,216</u>	<u>7,551</u>	<u>456,001</u>	<u>113,105</u>	<u>1,185,714</u>	<u>746,315</u>	<u>230,925</u>	<u>4,362</u>
Total fund equity	<u>266,738</u>	<u>1,068,059</u>	<u>475,216</u>	<u>7,551</u>	<u>456,001</u>	<u>113,105</u>	<u>1,185,714</u>	<u>746,315</u>	<u>230,925</u>	<u>4,362</u>
Total liabilities and fund equity	<u>292,686</u>	<u>1,308,282</u>	<u>1,421,057</u>	<u>7,551</u>	<u>464,407</u>	<u>113,865</u>	<u>1,493,146</u>	<u>752,799</u>	<u>1,166,947</u>	<u>4,362</u>

Debt Service

Federal Grants	Miscel- laneous	Special Revenue Total	<u>Debt Service</u>						2006 Louisiana Local Government Environmental Facilities and Community Development	Debt Service Total	Total Non Major Governmental Funds
			2002 Sales Tax Refunding Bonds	2000 Museum Bonds	2000, 2002 and 2006 Tourist Center Bonds	2008 Westport Sewer Bonds	2008 Westport Road Bonds	2003 Road Bonds			
(\$50,998)	\$18,193	\$1,041,600 3,350,000 2,236,052			\$216,000						\$1,041,600 3,350,000 216,000 2,236,052
			\$1,942	\$49,687	4,335	\$55,471	\$35,004	\$129,854	276,293	276,293	
<u>239,399</u>	<u> </u>	<u>595,044</u>	<u> </u>	<u> </u>	<u>88,447</u>	<u> </u>	<u> </u>	<u> </u>	<u>88,447</u>	<u>683,491</u>	
<u>179,401</u>	<u>18,193</u>	<u>7,222,696</u>	<u>1,942</u>	<u>49,687</u>	<u>308,782</u>	<u>55,471</u>	<u>35,004</u>	<u>129,854</u>	<u>580,740</u>	<u>7,803,436</u>	
2,834		90,281								90,281	
<u>211,417</u>	<u> </u>	<u>2,595,086</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>2,595,086</u>	
<u>214,251</u>	<u> </u>	<u>2,685,367</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>2,685,367</u>	
			1,942	49,687	308,782	55,471	35,004	129,854	580,740	580,740	
<u>(34,850)</u>	<u>18,193</u>	<u>4,537,329</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>4,537,329</u>	
<u>(34,850)</u>	<u>18,193</u>	<u>4,537,329</u>	<u>1,942</u>	<u>49,687</u>	<u>308,782</u>	<u>55,471</u>	<u>35,004</u>	<u>129,854</u>	<u>580,740</u>	<u>5,118,069</u>	
<u>179,401</u>	<u>18,193</u>	<u>7,222,696</u>	<u>1,942</u>	<u>49,687</u>	<u>308,782</u>	<u>55,471</u>	<u>35,004</u>	<u>129,854</u>	<u>580,740</u>	<u>7,803,436</u>	

**West Baton Rouge Parish Council
Non Major Governmental Funds
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
December 31, 2009**

	Parish <u>Roads</u>	Health <u>Unit</u>	Community <u>Centers</u>	Community <u>Alert Network</u>	<u>911</u>	Criminal <u>Court</u>	Juvenile <u>Detention</u>	Parish <u>Lighting</u>	Central <u>Communi- cations</u>	Mosquito <u>Control</u>
Revenue										
Taxes		\$208,980	\$835,890				\$8	\$281,358	\$835,890	
Intergovernmental	\$621,213	8,725	12,710	\$12,225	\$283,704					
Charges for services			74,037							
Fines and forfeits						\$332,439				
Interest		6,995	4,960	23	1,876	330	13,873	6,281	2,501	\$41
Miscellaneous										
Total revenue	<u>621,213</u>	<u>224,700</u>	<u>927,597</u>	<u>12,248</u>	<u>285,580</u>	<u>332,769</u>	<u>13,881</u>	<u>287,639</u>	<u>838,391</u>	<u>41</u>
Expenditures										
Judicial						171,366				
Public safety				10,074	164,757		150,448		633,655	
Public works	1,446,056							114,496		
Health and welfare		388,754								
Culture and recreation			605,353							
Economic development										
Urban housing										
Capital outlay	278,817	69,599	393,839		8,155				508	20,305
Debt service										
Principal payments										
Interest										
Fees and refunding costs										
Total expenditures	<u>1,724,873</u>	<u>458,353</u>	<u>999,192</u>	<u>10,074</u>	<u>172,912</u>	<u>171,366</u>	<u>150,448</u>	<u>114,496</u>	<u>634,163</u>	<u>20,305</u>
Excess Revenue Over (Under) Expenditures	<u>(1,103,660)</u>	<u>(233,653)</u>	<u>(71,595)</u>	<u>2,174</u>	<u>112,668</u>	<u>161,403</u>	<u>(136,567)</u>	<u>173,143</u>	<u>204,228</u>	<u>(20,264)</u>
Other Financing Sources (Uses)										
Operating transfers in	1,058,817									
Operating transfers out						(94,030)			(42,000)	
Total other financing sources (uses)	<u>1,058,817</u>					<u>(94,030)</u>			<u>(42,000)</u>	
Net change in fund balances	(44,843)	(233,653)	(71,595)	2,174	112,668	67,373	(136,567)	173,143	162,228	(20,264)
Fund Balance										
Beginning of year	<u>311,581</u>	<u>1,301,712</u>	<u>546,811</u>	<u>5,377</u>	<u>343,333</u>	<u>45,732</u>	<u>1,322,281</u>	<u>573,172</u>	<u>68,697</u>	<u>24,626</u>
End of year	<u>266,738</u>	<u>1,068,059</u>	<u>475,216</u>	<u>7,551</u>	<u>456,001</u>	<u>113,105</u>	<u>1,185,714</u>	<u>746,315</u>	<u>230,925</u>	<u>4,362</u>

Debt Service

<u>Federal Grants</u>	<u>Miscellaneous</u>	<u>Special Revenue Total</u>	<u>Sales Tax Refunding Bonds</u>	<u>2000 Museum Bonds</u>	<u>2000, 2002 and 2006 Tourist Center Bonds</u>	<u>2008 Westport Sewer Bonds</u>	<u>2008 Westport Road Bonds</u>	<u>2003 Road Bonds</u>	<u>2006 Louisiana Local Government Environmental Facilities and Community Development</u>	<u>Debt Service Total</u>	<u>Total Non Major Governmental Funds</u>
		\$2,162,126									\$2,162,126
\$1,924,385		2,862,962		\$39,503	\$519,782					\$559,285	3,422,247
		74,037									74,037
		332,439									332,439
1,252	\$46	38,178	\$181	203	4,396	\$3	\$71		\$235	5,089	43,267
	<u>20,000</u>	<u>20,000</u>									<u>20,000</u>
<u>1,925,637</u>	<u>20,046</u>	<u>5,489,742</u>	<u>181</u>	<u>39,706</u>	<u>524,178</u>	<u>3</u>	<u>71</u>		<u>235</u>	<u>564,374</u>	<u>6,054,116</u>
		171,366									171,366
66,247	2,648	1,027,829									1,027,829
		1,560,552									1,560,552
320,631		709,385									709,385
		605,353									605,353
					611,507					611,507	611,507
428,317		428,317									428,317
1,127,653	1,709	1,900,585									1,900,585
			140,000	35,000	146,000	10,000	15,000	\$215,000	20,000	581,000	581,000
			41,830	4,125	62,765	42,465	19,522	36,125	64,245	271,077	271,077
			<u>325</u>	<u>378</u>	<u>250</u>	<u>500</u>	<u>500</u>	<u>335</u>		<u>2,288</u>	<u>2,288</u>
<u>1,942,848</u>	<u>4,357</u>	<u>6,403,387</u>	<u>182,155</u>	<u>39,503</u>	<u>820,522</u>	<u>52,965</u>	<u>35,022</u>	<u>251,460</u>	<u>84,245</u>	<u>1,465,872</u>	<u>7,869,259</u>
<u>(17,211)</u>	<u>15,689</u>	<u>(913,645)</u>	<u>(181,974)</u>	<u>203</u>	<u>(296,344)</u>	<u>(52,962)</u>	<u>(34,951)</u>	<u>(251,460)</u>	<u>(84,010)</u>	<u>(901,498)</u>	<u>(1,815,143)</u>
84,000		1,142,817	181,980		208,939	49,938	33,470	251,460	83,828	809,615	1,952,432
		<u>(136,030)</u>			<u>(208,939)</u>	<u>(397)</u>	<u>(440)</u>			<u>(209,776)</u>	<u>(345,806)</u>
<u>84,000</u>		<u>1,006,787</u>	<u>181,980</u>			<u>49,541</u>	<u>33,030</u>	<u>251,460</u>	<u>83,828</u>	<u>599,839</u>	<u>1,606,626</u>
66,789	15,689	93,142	6	203	(296,344)	(3,421)	(1,921)		(182)	(301,659)	(208,517)
<u>(101,639)</u>	<u>2,504</u>	<u>4,444,187</u>	<u>1,936</u>	<u>49,484</u>	<u>605,126</u>	<u>58,892</u>	<u>36,925</u>		<u>130,036</u>	<u>882,399</u>	<u>5,326,586</u>
<u>(34,850)</u>	<u>18,193</u>	<u>4,537,329</u>	<u>1,942</u>	<u>49,687</u>	<u>308,782</u>	<u>55,471</u>	<u>35,004</u>		<u>129,854</u>	<u>580,740</u>	<u>5,118,069</u>

West Baton Rouge Parish Council
Special Revenue Fund - Correctional Facility
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary</u>	<u>Favorable</u>
			<u>Basis)</u>	<u>(Unfavorable)</u>
Revenue				
Sales tax	\$2,500,000	\$2,965,000	\$2,964,987	(\$13)
Intergovernmental	1,895,000	1,564,500	1,563,101	(1,399)
Interest			35	35
Miscellaneous	<u>123,000</u>	<u>155,000</u>	<u>161,068</u>	<u>6,068</u>
<u>Total revenue</u>	<u>4,518,000</u>	<u>4,684,500</u>	<u>4,689,191</u>	<u>4,691</u>
Expenditures				
Current				
Public safety				
Operations	4,736,408	4,903,408	4,855,860	47,548
Capital outlay			<u>2,384</u>	<u>(2,384)</u>
<u>Total expenditures</u>	<u>4,736,408</u>	<u>4,903,408</u>	<u>4,858,244</u>	<u>45,164</u>
Excess of revenue over (under) expenditures	<u>(218,408)</u>	<u>(218,908)</u>	<u>(169,053)</u>	<u>49,855</u>
Other Financing Sources (Uses)				
Operating transfers in	400,000	400,000	347,860	(52,140)
Operating transfers out	<u>(182,155)</u>	<u>(182,155)</u>	<u>(181,980)</u>	<u>175</u>
<u>Total other financing sources (uses)</u>	<u>217,845</u>	<u>217,845</u>	<u>165,880</u>	<u>(51,965)</u>
Net change in fund balance	(563)	(1,063)	(3,173)	(2,110)
Fund Balance				
Beginning of year	<u>3,173</u>	<u>3,173</u>	<u>3,173</u>	
End of year	<u>2,610</u>	<u>2,110</u>	<u>2,610</u>	<u>(2,110)</u>

West Baton Rouge Parish Council
Special Revenue Fund - Parish Roads
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual	Final
	<u>Original</u>	<u>Final</u>	(Budgetary	Variance
			Basis)	Favorable
				(Unfavorable)
Revenue				
Intergovernmental	\$544,125	\$544,125	\$652,152	\$108,027
Interest	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Total revenue</u>	<u>544,125</u>	<u>544,125</u>	<u>652,152</u>	<u>108,027</u>
Expenditures				
Current				
Public works				
Operations	1,609,638	1,609,638	1,457,463	152,175
Capital outlay	<u>317,000</u>	<u>317,000</u>	<u>284,897</u>	<u>32,103</u>
<u>Total expenditures</u>	<u>1,926,638</u>	<u>1,926,638</u>	<u>1,742,360</u>	<u>184,278</u>
Excess of revenue over (under) expenditures	(1,382,513)	(1,382,513)	(1,090,208)	292,305
Other Financing Sources				
Operating transfers in	<u>1,382,513</u>	<u>1,382,513</u>	<u>1,058,817</u>	<u>(323,696)</u>
Net change in fund balance			(31,391)	(31,391)
Fund Balance				
Beginning of year	<u>31,392</u>	<u>31,392</u>	<u>31,392</u>	<u> </u>
End of year	<u>31,392</u>	<u>31,392</u>	<u> </u>	<u>(31,391)</u>

West Baton Rouge Parish Council
Special Revenue Fund - Drainage Maintenance
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual	Final
	<u>Original</u>	<u>Final</u>	(Budgetary	Favorable
			Basis)	(Unfavorable)
Revenue				
Property tax	\$2,088,000	\$2,088,000	\$2,144,555	\$56,555
Intergovernmental	25,000	25,000	192,776	167,776
Interest	45,000	45,000	8,993	(36,007)
Miscellaneous	<u> </u>	<u> </u>	<u>940</u>	<u>940</u>
<u>Total revenue</u>	<u>2,158,000</u>	<u>2,158,000</u>	<u>2,347,264</u>	<u>189,264</u>
Expenditures				
Current				
Public works				
Operations	1,955,472	1,955,472	1,629,020	326,452
Capital outlay	<u>637,200</u>	<u>637,200</u>	<u>624,120</u>	<u>13,080</u>
<u>Total expenditures</u>	<u>2,592,672</u>	<u>2,592,672</u>	<u>2,253,140</u>	<u>339,532</u>
Excess of revenue over (under) expenditures	(434,672)	(434,672)	94,124	528,796
Other Financing Sources (Uses)				
Operating transfers in	<u>197,200</u>	<u>197,200</u>	<u>160,281</u>	<u>(36,919)</u>
Net change in fund balance	(237,472)	(237,472)	254,405	491,877
Fund Balance				
Beginning of year	<u>809,534</u>	<u>809,534</u>	<u>809,534</u>	<u> </u>
End of year	<u>572,062</u>	<u>572,062</u>	<u>1,063,939</u>	<u>491,877</u>

West Baton Rouge Parish Council
Special Revenue Fund - Health Unit
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual	Final
	<u>Original</u>	<u>Final</u>	(Budgetary	Favorable
			Basis)	(Unfavorable)
Revenue				
Property tax	\$217,500	\$217,500	\$223,399	\$5,899
Intergovernmental	18,000	18,000	8,725	(9,275)
Interest	<u>35,000</u>	<u>35,000</u>	<u>6,995</u>	<u>(28,005)</u>
<u>Total revenue</u>	<u>270,500</u>	<u>270,500</u>	<u>239,119</u>	<u>(31,831)</u>
Expenditures				
Current				
Health and welfare				
Operations	463,200	463,200	367,487	95,713
Capital outlay	<u>525,000</u>	<u>525,000</u>	<u>69,599</u>	<u>455,401</u>
<u>Total expenditures</u>	<u>988,200</u>	<u>988,200</u>	<u>437,086</u>	<u>551,114</u>
Excess of revenue over (under)expenditures	(717,700)	(717,700)	(197,967)	519,733
Fund Balance				
Beginning of year	<u>1,269,199</u>	<u>1,269,199</u>	<u>1,269,199</u>	_____
End of year	<u>551,499</u>	<u>551,499</u>	<u>1,071,232</u>	<u>519,733</u>

West Baton Rouge Parish Council
Special Revenue Fund - Community Centers
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<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				
Property tax	\$870,000	\$870,000	\$893,565	\$23,565
Intergovernmental	24,000	24,000	26,290	2,290
Charges for services	41,400	41,400	74,037	32,637
Interest	<u>15,000</u>	<u>15,000</u>	<u>4,960</u>	<u>(10,040)</u>
<u>Total revenue</u>	<u>950,400</u>	<u>950,400</u>	<u>998,852</u>	<u>48,452</u>
Expenditures				
Current				
Culture and recreation				
Operations	782,364	784,764	607,066	177,698
Capital outlay	<u>396,100</u>	<u>451,300</u>	<u>404,583</u>	<u>46,717</u>
<u>Total expenditures</u>	<u>1,178,464</u>	<u>1,236,064</u>	<u>1,011,649</u>	<u>224,415</u>
Excess of revenue over expenditures	(228,064)	(285,664)	(12,797)	272,867
Fund Balance				
Beginning of year	<u>556,971</u>	<u>556,971</u>	<u>556,971</u>	_____
End of year	<u>328,907</u>	<u>271,307</u>	<u>544,174</u>	<u>272,867</u>

West Baton Rouge Parish Council
Special Revenue Fund - Community Alert Network
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual	Final
	<u>Original</u>	<u>Final</u>	(Budgetary	Favorable
			Basis)	(Unfavorable)
Revenue				
Intergovernmental	\$15,225	\$15,225	\$12,225	(\$3,000)
Interest	<u>50</u>	<u>50</u>	<u>24</u>	<u>(26)</u>
<u>Total revenue</u>	<u>15,275</u>	<u>15,275</u>	<u>12,249</u>	<u>(3,026)</u>
Expenditures				
Current				
Public safety				
Operations	<u>15,225</u>	<u>15,225</u>	<u>10,114</u>	<u>5,111</u>
<u>Total expenditures</u>	<u>15,225</u>	<u>15,225</u>	<u>10,114</u>	<u>5,111</u>
Excess of revenue over (under) expenditures	50	50	2,135	2,085
Fund Balance				
Beginning of year	<u>5,416</u>	<u>5,416</u>	<u>5,416</u>	<u>_____</u>
End of year	<u>5,466</u>	<u>5,466</u>	<u>7,551</u>	<u>2,085</u>

West Baton Rouge Parish Council
Special Revenue Fund - 911
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary</u>	<u>Favorable</u>
Revenue			<u>Basis)</u>	<u>(Unfavorable)</u>
Intergovernmental	\$290,000	\$290,000	\$291,159	\$1,159
Interest	<u>5,500</u>	<u>5,500</u>	<u>1,876</u>	<u>(3,624)</u>
<u>Total revenue</u>	<u>295,500</u>	<u>295,500</u>	<u>293,035</u>	<u>(2,465)</u>
Expenditures				
Current				
Public safety				
Operations	190,164	190,164	159,867	30,297
Capital outlay	<u>20,000</u>	<u>20,000</u>	<u>8,155</u>	<u>11,845</u>
<u>Total expenditures</u>	<u>210,164</u>	<u>210,164</u>	<u>168,022</u>	<u>42,142</u>
Excess of revenue over (under) expenditures	85,336	85,336	125,013	39,677
Fund Balance				
Beginning of year	<u>312,358</u>	<u>312,358</u>	<u>312,358</u>	<u>_____</u>
End of year	<u>397,694</u>	<u>397,694</u>	<u>437,371</u>	<u>39,677</u>

West Baton Rouge Parish Council
Special Revenue Fund - Criminal Court
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenue				
Court costs	\$185,000	\$321,000	\$320,095	(\$905)
Interest	<u> </u>	<u> </u>	<u> 330</u>	<u> 330</u>
<u>Total revenue</u>	<u>185,000</u>	<u>321,000</u>	<u>320,425</u>	<u> (575)</u>
Expenditures				
Current				
Judicial				
Operations	<u>197,935</u>	<u>197,935</u>	<u>172,758</u>	<u> 25,177</u>
<u>Total expenditures</u>	<u>197,935</u>	<u>197,935</u>	<u>172,758</u>	<u> 25,177</u>
Excess of revenue over expenditures	(12,935)	123,065	147,667	24,602
Other Financing Sources (Uses)				
Operating transfers out	<u> </u>	<u> </u>	<u>(94,030)</u>	<u>(94,030)</u>
Net changes in fund balance	(12,935)	123,065	53,637	(69,428)
Fund Balance				
Beginning of year	<u> 40,393</u>	<u> 40,393</u>	<u> 40,393</u>	<u> </u>
End of year	<u> 27,458</u>	<u>163,458</u>	<u> 94,030</u>	<u>(69,428)</u>

West Baton Rouge Parish Council
Special Revenue Fund - Juvenile Detention
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenue				
Property tax			\$17,373	\$17,373
Interest	<u>\$32,000</u>	<u>\$32,000</u>	<u>13,873</u>	<u>(18,127)</u>
<u>Total revenue</u>	<u>32,000</u>	<u>32,000</u>	<u>31,246</u>	<u>(754)</u>
Expenditures				
Current				
Public safety				
Operations	<u>150,000</u>	<u>150,000</u>	<u>133,487</u>	<u>16,513</u>
<u>Total expenditures</u>	<u>150,000</u>	<u>150,000</u>	<u>133,487</u>	<u>16,513</u>
Excess of revenue over expenditures	(118,000)	(118,000)	(102,241)	15,759
Fund Balance				
Beginning of year	<u>1,332,319</u>	<u>1,332,319</u>	<u>1,332,319</u>	_____
End of year	<u>1,214,319</u>	<u>1,214,319</u>	<u>1,230,078</u>	<u>15,759</u>

West Baton Rouge Parish Council
Special Revenue Fund - Federal Grants
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenue				
Intergovernmental	\$2,075,177	\$3,919,977	\$3,711,492	(\$208,485)
Miscellaneous	<u> </u>	<u> </u>	<u>6,717</u>	<u>6,717</u>
<u>Total revenue</u>	<u>2,075,177</u>	<u>3,919,977</u>	<u>3,718,209</u>	<u>(201,768)</u>
Expenditures				
Public Safety				
Operations	116,030	268,830	235,662	33,168
Current				
Health and welfare				
Operations	205,601	330,351	318,948	11,403
Urban housing				
Operations	549,424	1,315,534	1,194,427	121,107
Capital outlay				
Operations	<u>931,321</u>	<u>1,206,321</u>	<u>1,190,448</u>	<u>15,873</u>
<u>Total expenditures</u>	<u>1,802,376</u>	<u>3,121,036</u>	<u>2,939,485</u>	<u>181,551</u>
Excess of revenue over (under) expenditures	272,801	798,941	778,724	(20,217)
Other Financing Sources (Uses)				
Operating transfers in	<u> </u>	<u>84,000</u>	<u>84,000</u>	<u> </u>
Net change in fund balance	272,801	882,941	862,724	(20,217)
Fund Balance				
Beginning of year	<u>(1,076,930)</u>	<u>(1,076,930)</u>	<u>(1,076,930)</u>	<u> </u>
End of year	<u>(804,129)</u>	<u>(193,989)</u>	<u>(214,206)</u>	<u>(20,217)</u>

West Baton Rouge Parish Council
Special Revenue Fund - Recreation
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenue				
Property tax	\$1,450,000	\$1,530,000	\$1,489,274	(\$40,726)
Interest	20,000	20,000	3,791	(16,209)
Park revenues	<u>13,070</u>	<u>25,070</u>	<u>64,148</u>	<u>39,078</u>
<u>Total revenue</u>	<u>1,483,070</u>	<u>1,575,070</u>	<u>1,557,213</u>	<u>(17,857)</u>
Expenditures				
Current				
Culture and Recreation				
Operations	1,254,311	1,254,311	1,213,909	40,402
Capital outlay	<u>162,200</u>	<u>162,200</u>	<u>149,959</u>	<u>12,241</u>
<u>Total expenditures</u>	<u>1,416,511</u>	<u>1,416,511</u>	<u>1,363,868</u>	<u>52,643</u>
Excess of revenue over (under) expenditures	66,559	158,559	193,345	34,786
Fund Balance				
Beginning of year	<u>165,047</u>	<u>165,047</u>	<u>165,047</u>	_____
End of year	<u>231,606</u>	<u>323,606</u>	<u>358,392</u>	<u>34,786</u>

West Baton Rouge Parish Council
Special Revenue Fund - Parish Lighting
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenue				
Intergovernmental	\$258,000	\$285,000	\$284,534	(\$466)
Interest	<u>12,000</u>	<u>12,000</u>	<u>6,281</u>	<u>(5,719)</u>
<u>Total revenue</u>	<u>270,000</u>	<u>297,000</u>	<u>290,815</u>	<u>(6,185)</u>
Expenditures				
Current				
Public safety				
Operations	<u>150,000</u>	<u>150,000</u>	<u>108,012</u>	<u>41,988</u>
<u>Total expenditures</u>	<u>150,000</u>	<u>150,000</u>	<u>108,012</u>	<u>41,988</u>
Excess of revenue over (under) expenditures	120,000	147,000	182,803	35,803
Fund Balance				
Beginning of year	<u>546,503</u>	<u>546,503</u>	<u>546,503</u>	_____
End of year	<u>666,503</u>	<u>693,503</u>	<u>729,306</u>	<u>35,803</u>

West Baton Rouge Parish Council
Special Revenue Fund - Central Communications
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Final</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary</u>	<u>Favorable</u>
			<u>Basis)</u>	<u>(Unfavorable)</u>
Revenue				
Property taxes	\$870,000	\$870,000	\$893,564	\$23,564
Interest	<u>15,000</u>	<u>15,000</u>	<u>2,501</u>	<u>(12,499)</u>
<u>Total revenue</u>	<u>885,000</u>	<u>885,000</u>	<u>896,065</u>	<u>11,065</u>
Expenditures				
Current				
Public safety				
Operations	820,100	820,100	641,518	178,582
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>508</u>	<u>4,492</u>
<u>Total expenditures</u>	<u>825,100</u>	<u>825,100</u>	<u>642,026</u>	<u>183,074</u>
Excess of revenue over (under) expenditures	59,900	59,900	254,039	194,139
Other Financing Sources (Uses)				
Operating transfers out	_____	<u>(42,000)</u>	<u>(42,000)</u>	_____
Net changes in fund balance	59,900	17,900	212,039	194,139
Fund Balance				
Beginning of year	<u>78,026</u>	<u>78,026</u>	<u>78,026</u>	_____
End of year	<u>137,926</u>	<u>95,926</u>	<u>290,065</u>	<u>194,139</u>

West Baton Rouge Parish Council
Special Revenue Fund - Mosquito Control
Statement of Revenue, Expenditures and Changes in Fund Balance -
Budget and Actual (Non-GAAP Budgetary Basis)
Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		Actual (Budgetary Basis)	Final Variance Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
Revenue				
Intergovernmental				
Interest			\$41	\$41
<u>Total revenue</u>			<u>41</u>	<u>41</u>
Expenditures				
Capital outlay	\$19,237	\$20,337	20,305	32
<u>Total expenditures</u>	<u>19,237</u>	<u>20,337</u>	<u>20,305</u>	<u>32</u>
Excess of revenue over (under) expenditures	(19,237)	(20,337)	(20,264)	73
Fund Balance				
Beginning of year	24,626	24,626	24,626	—
End of year	<u>5,389</u>	<u>4,289</u>	<u>4,362</u>	<u>73</u>

**Fixed Assets used in the Operations
of Governmental Funds**

**West Baton Rouge Parish Council
Statement of General Fixed Assets
December 31, 2009**

General Fixed Assets

Land	\$1,760,826
Buildings	32,404,653
Equipment	9,161,009
Infrastructure	31,490,240
Construction in progress	1,316,116
Capital assets to be transferred	<u>4,252,162</u>

<u>Total general fixed assets</u>	<u>80,385,006</u>
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Investment in General Fixed Assets

General fund	33,234,251
Donation of land	234,000
Capital Project Fund	
Community Center	1,493,137
Sewer projects	3,773,291
Special Revenue funds	
Drainage	3,083,120
Roads	26,765,274
Health Unit	55,883
Mosquito control	133,914
Correctional facility	<u>11,612,136</u>

<u>Total invested in general fixed assets</u>	<u>80,385,006</u>
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**West Baton Rouge Parish Council
Schedule of General Fixed Assets
By Function and Activity
December 31, 2009**

	<u>Capital Assets to be Transferred</u>	<u>Construction in Progress</u>	<u>Infra- structure</u>	<u>Equipment</u>	<u>Buildings</u>	<u>Land</u>	<u>Totals</u>
Culture and recreation				\$1,096,548	\$10,366,825	\$600,614	\$12,063,987
Economic development				5,425	2,099,376		2,104,801
General government							
Administrative				2,095	1,819,041	73,250	1,894,386
Elections				2,001	10,140	7,200	19,341
Judicial				60,033	3,987,663	210,631	4,258,327
Legislative				257,409			257,409
Other	\$64,906			75,174	305,973	11,601	457,654
Health and welfare				189,797	572,625		762,422
Public safety							
Fire				3,425	106,950	224,900	335,275
Central communications					736,114		736,114
Correctional facility				254,860	11,357,276	146,156	11,758,292
Sheriff				104,147			104,147
911 Service	413,965			1,601,606		282,445	2,298,016
Other				224,092	940,980	131,863	1,296,935
Public works	<u>3,773,291</u>	<u>\$1,316,116</u>	<u>\$31,490,240</u>	<u>5,284,397</u>	<u>101,690</u>	<u>72,166</u>	<u>42,037,900</u>
	<u>4,252,162</u>	<u>1,316,116</u>	<u>31,490,240</u>	<u>9,161,009</u>	<u>32,404,653</u>	<u>1,760,826</u>	<u>80,385,006</u>

West Baton Rouge Parish Council
Schedule of Changes in General Fixed Assets
By Function and Activity
Year Ended December 31, 2009

	<u>General Fixed Assets January 1, 2009</u>	<u>Additions</u>	<u>Adjustments and Deletions</u>	<u>General Fixed Assets December 31, 2009</u>
Culture and recreation	\$12,779,222	\$943,980	(\$1,659,215)	\$12,063,987
Economic development	445,586		1,659,215	2,104,801
General government				
Administrative	1,977,224	10,525	(\$93,363)	1,894,386
Elections	19,341			19,341
Judicial	4,144,323	131,644	(17,640)	4,258,327
Legislative	190,267	67,142		257,409
Other	315,417	142,237		457,654
Health and welfare	569,804	114,114	78,504	762,422
Public safety				
Fire	335,275			335,275
Central communications	1,356,316		(620,202)	736,114
Corrections facility	11,688,188	70,104		11,758,292
Sheriff	104,147			104,147
911 Service	1,435,526	862,490		2,298,016
Other	1,120,520	176,415		1,296,935
Public works	39,102,222	3,029,514	(93,836)	42,037,900
Equipment under capital lease	<u>404,368</u>		<u>(404,368)</u>	
	<u>75,987,746</u>	<u>5,548,165</u>	<u>(1,150,905)</u>	<u>80,385,006</u>

**West Baton Rouge Parish Council
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2009**

<u>Federal Grantor/Pass-Through Grantor/ Program Title or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass- Through Entity Number</u>	<u>Sub- totals</u>	<u>Federal Expenditures</u>
U.S. Federal Emergency Management Agency				
Pass-through Program of the Louisiana Military Department (Office of Emergency preparedness):				
Emergency Management Performance Grant	97.042			\$79,054
Emergency Food and Shelter	97.024			13,646
Hazard Mitigation Program	97.039		\$81,972	
Governor's Office of Homeland Security	97.039		<u>210,333</u>	292,305
Region 2 SHSP 06 Grant*	97.067		543,938	
SHSP 06 Local Only*	97.067		<u>126,579</u>	670,517
Citizens Corp Grant	97.057			15,494
CMAQ Grant	20.205			140,141
Public Safety Interoperability Grant	11.550			45,804
FEMA Gustav	97.036			<u>55,822</u>
<u>Total U.S. Federal Emergency Management Agency</u>				<u>1,312,783</u>
U.S. Department of Health and Human Services				
Pass-through Program of the Louisiana Department of Labor:				
Community Services Block Grant	93.569		66,625	
Community Service Block Grant - ARRA	93.569		<u>4,547</u>	71,172
Pass-through Program of the Louisiana Office of Addictive Disorders				
Office of Addictive Disorders	93.243			85,495
Substance Abuse Prevention and Treatment (SAPT) Block Grant	93.959			106,423
Pass-through Program of the Louisiana Housing Finance Agency:				
Low Income Home Energy Assistance	93.568	416		<u>238,683</u>
<u>Total U.S. Department of Health and Human Services</u>				<u>501,773</u>
U.S. Department of Housing and Urban Development				
Section 8 Housing Choice Vouchers	14.871	LA 204VO	307,837	
Section 8 Katrina Vouchers	14.871		<u>120,480</u>	428,317
Section 8 DHAP*	97.109			<u>766,110</u>
<u>Total U.S. Department of Housing and Urban Development</u>				<u>1,194,427</u>
<u>Total expenditures of federal awards</u>				<u>3,008,983</u>

*Denotes major programs.

See accompanying notes to schedule of federal awards.

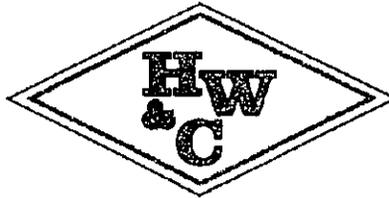
West Baton Rouge Parish Council
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

Note 1-Basis of Presentation

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

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

J. CHARLES PARKER, C.P.A.
LOUIS C. McKNIGHT, III, C.P.A.
CHARLES R. PEVEY, JR., C.P.A.
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CERTIFIED PUBLIC ACCOUNTANTS

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June 28, 2010

**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***

West Baton Rouge Parish Council
Port Allen, Louisiana

Board Members:

We have audited the financial statements of the

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

as of and for the year ended December 31, 2009, which collectively comprise the West Baton Rouge Parish Council's basic financial statements of the primary government, and have issued our report thereon dated June 28, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Baton Rouge Parish Council's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of West Baton Rouge Parish Council's internal control over financial reporting.

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 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

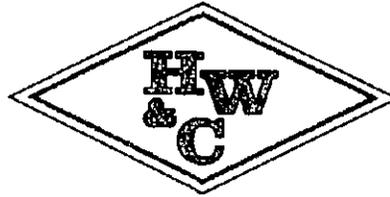
This report is intended solely for the information and use of the West Baton Rouge Parish Council, management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Louisiana Legislative Auditor as a public document.

Yours truly,

Hawthorn, Weymouth & Cavall, L.L.P.

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

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June 28, 2010

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

West Baton Rouge Parish Council
Port Allen, Louisiana

Compliance

We have audited the compliance of the West Baton Rouge Parish Council with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. The West Baton Rouge Parish Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of West Baton Rouge Parish Council's management. Our responsibility is to express an opinion on the West Baton Rouge Parish Council's compliance based on our audit.

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

In our opinion, the West Baton Rouge Parish Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

Management of the West Baton Rouge Parish Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the West Baton Rouge Parish Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the West Baton Rouge Parish Council's internal control over compliance.

A deficiency in internal control over compliance 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, 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 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.

Our consideration of internal control over compliance 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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the West Baton Rouge Parish Council, management, the Louisiana State Legislative Auditor, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513 this report is distributed by the Louisiana Legislative Auditor as a public document.

Yours truly,

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

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2009**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:
Unqualified

Internal control over financial reporting

* Material weakness(es) identified:
 Yes No

* Significant deficiencies identified that are not considered to be material weaknesses:
 Yes No

Noncompliance material to financial statements noted:

Yes No

Federal Awards

Internal control over major programs

* Material weakness(es) identified:
 Yes No

* Significant deficiencies identified that are not considered to be material weaknesses:
 Yes No

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

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

Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Federal Program or Cluster</u>
97.067	Region 2 SHSP 06 Grant
97.067	SHSP 06 Local Only
97.109	Section 8 DHAP

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

Auditee qualified as low-risk auditee:

Yes No

**West Baton Rouge Parish Council
Schedule of Findings and Questioned Costs
Year Ended December 31, 2009**

Findings - Financial Statement Audit

None.

**West Baton Rouge Parish Council
Schedule of Prior Audit Findings
Year Ended December 31, 2009**

Findings - Financial Statement Audit

None.