

**West Baton Rouge Parish Council  
Port Allen, Louisiana  
Financial Report  
December 31, 2020**

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## **Independent Auditor's Report**

To the Honorable Riley Berthelot, Jr., Parish President, and Council of  
West Baton Rouge Parish  
Port Allen, Louisiana

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council ("the Parish Council"), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the Parish Council's basic financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express opinions 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Adverse Opinion on Aggregate Discretely Presented Component Units***

The financial statements referred to above do not include financial data for the Parish Council's legally separate component units. Accounting principles generally accepted in the United States of America require financial data for those component units to be reported with the financial data of the Parish Council's primary government unless the Parish Council also issues financial statements for the financial reporting entity that include the financial data for its component units. The Parish Council has not issued such reporting entity financial statements. It is not practical to quantify the assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, and expenses of the aggregate discretely presented component units that would have been presented.

### ***Adverse Opinion on Aggregate Discretely Presented Component Units***

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on Aggregate Discretely Presented Component Units" paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the Parish Council, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of the Parish Council, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in total OPEB liability and related ratios, schedule of proportionate share of net pension liability (asset), schedule of employer contributions, and budgetary comparison information on pages 7 – 14 and 60 – 68 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish Council's basic financial statements. The combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer, and justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer and justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, accompanying budgetary schedules, schedules of capital assets used in the operations of governmental funds, schedule of compensation, benefits, and other payments to agency head or chief executive officer and justice system funding schedule – receiving entity – cash basis as required by Act 87 of the 2020 regular legislative session are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2021, on our consideration of the Parish Council’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish Council’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish Council’s internal control over financial reporting and compliance.

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

June 30, 2021

**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

## **INTRODUCTION**

Management's Discussion and Analysis provides a narrative discussion of West Baton Rouge Parish Council's ("the Parish Council") financial activity as a whole for the year ended December 31, 2020 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**

- The Parish Council's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by \$90,727,211 (net position). Of this amount, \$21,627,206 (unrestricted net position) may be used to meet the Parish Council's ongoing obligations to its citizens and creditors.
- The Parish Council's capital assets at December 31, 2020 include \$71,410,141 for infrastructure, roads, land, equipment, and buildings (net of depreciation).
- The Parish Council's total net position increased \$852 from the previous year's net position.
- At December 31, 2020, the Parish Council's governmental fund financial statements reported combined ending fund balances of \$40,322,184, an increase in total fund balance of \$102,801 from the previous year.
- The General Fund, the Parish Council's primary operating fund, reported an unassigned fund balance of \$16,244,272, which is an increase of \$183,474 from the unassigned fund balance of the previous year.

## **OVERVIEW**

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

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

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

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

**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

**OVERVIEW (Continued)**

**Government-wide financial statements.** (Continued).

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

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

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

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

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

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

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

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Parish Council, assets exceeded liabilities by \$90,727,211 at the close of the calendar year.

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**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

The following table reflects the condensed statement of net position for 2020, with comparative figures from 2019:

**West Baton Rouge Parish Council  
Condensed Statements of Net Position  
December 31, 2020 and 2019**

	<b>Governmental Activities</b>			
	<b>2020</b>		<b>2019</b>	
<b>Assets</b>				
Current assets	\$ 52,228,556	43%	\$ 52,627,856	43%
Capital assets	<u>71,410,141</u>	<u>57%</u>	<u>71,167,079</u>	<u>57%</u>
<b>Total assets</b>	<u>123,638,697</u>	<u>100%</u>	<u>123,794,935</u>	<u>100%</u>
<b>Deferred Outflows of Resources</b>	<u>5,169,708</u>	<u>100%</u>	<u>7,764,449</u>	<u>100%</u>
<b>Liabilities</b>				
Current liabilities	921,991	4%	1,483,136	5%
Noncurrent liabilities	<u>20,693,327</u>	<u>96%</u>	<u>27,644,419</u>	<u>95%</u>
<b>Total liabilities</b>	<u>21,615,318</u>	<u>100%</u>	<u>29,127,555</u>	<u>100%</u>
<b>Deferred Inflows of Resources</b>	<u>16,465,876</u>	<u>100%</u>	<u>11,705,470</u>	<u>100%</u>
<b>Net Position</b>				
Net investment in capital assets	68,573,561	75%	68,386,079	76%
Restricted for:				
Debt service	413,408	-	369,598	-
Poydras endowment	113,036	-	113,665	-
Unrestricted	<u>21,627,206</u>	<u>25%</u>	<u>21,857,017</u>	<u>24%</u>
<b>Total net position</b>	<u>\$ 90,727,211</u>	<u>100%</u>	<u>\$ 90,726,359</u>	<u>100%</u>

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

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

An additional portion of the Parish Council's net position (less than 1%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position, \$21,627,206, may be used to meet the Parish Council's ongoing obligations to citizens and creditors.

**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

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

The following table reflects the condensed statement of activities for 2020, with comparative figures from 2019:

**West Baton Rouge Parish Council  
Condensed Statements of Activities  
Years Ended December 31, 2020 and 2019**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Revenue</b>		
Program Revenue		
Charges for services	\$ 2,682,845	\$ 2,897,045
Operating grants and contributions	4,970,322	5,530,313
Total program revenue	<u>7,653,167</u>	<u>8,427,358</u>
<b>General Revenue</b>		
Taxes	23,793,200	23,239,113
Licenses and permits	1,097,399	985,439
Interest	605,383	898,476
Rent	16,600	16,600
Miscellaneous	258,949	391,275
Total general revenue	<u>25,771,531</u>	<u>25,530,903</u>
Total revenue	<u>33,424,698</u>	<u>33,958,261</u>
<b>Expenses</b>		
General government	7,947,141	8,431,966
Public safety	9,233,216	8,444,394
Public works	11,310,258	9,309,157
Culture and recreation	3,189,840	3,786,563
Health and welfare	1,196,444	1,256,486
Economic development	108,886	109,200
Urban housing	367,095	305,976
Interest and fiscal charges on long-term debt	70,966	76,593
Total expenses	<u>33,423,846</u>	<u>31,720,335</u>

**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

**Condensed Statements of Activities (Continued)**

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
<b>Change in Net Position</b>	\$ 852	\$ 2,237,926
<b>Net Position</b>		
Beginning of Year	90,726,359	88,488,433
End of Year	\$ 90,727,211	\$ 90,726,359

**Governmental Activities**

Governmental activities account for 100% of the Parish Council's net position. One of the major components of the total revenue collected by governmental activities is taxes. In 2020, taxes accounted for 92% of total general revenue. Of the total taxes, sales and use taxes accounted for 52%. The sales and use taxes are centrally collected and disbursed based on population. The Parish Council 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 43% of total taxes. In 2020, property taxes were assessed at 21.47 mills for all governmental activities. The remainder of the general revenue is derived from licenses, interest, rent and miscellaneous revenue.

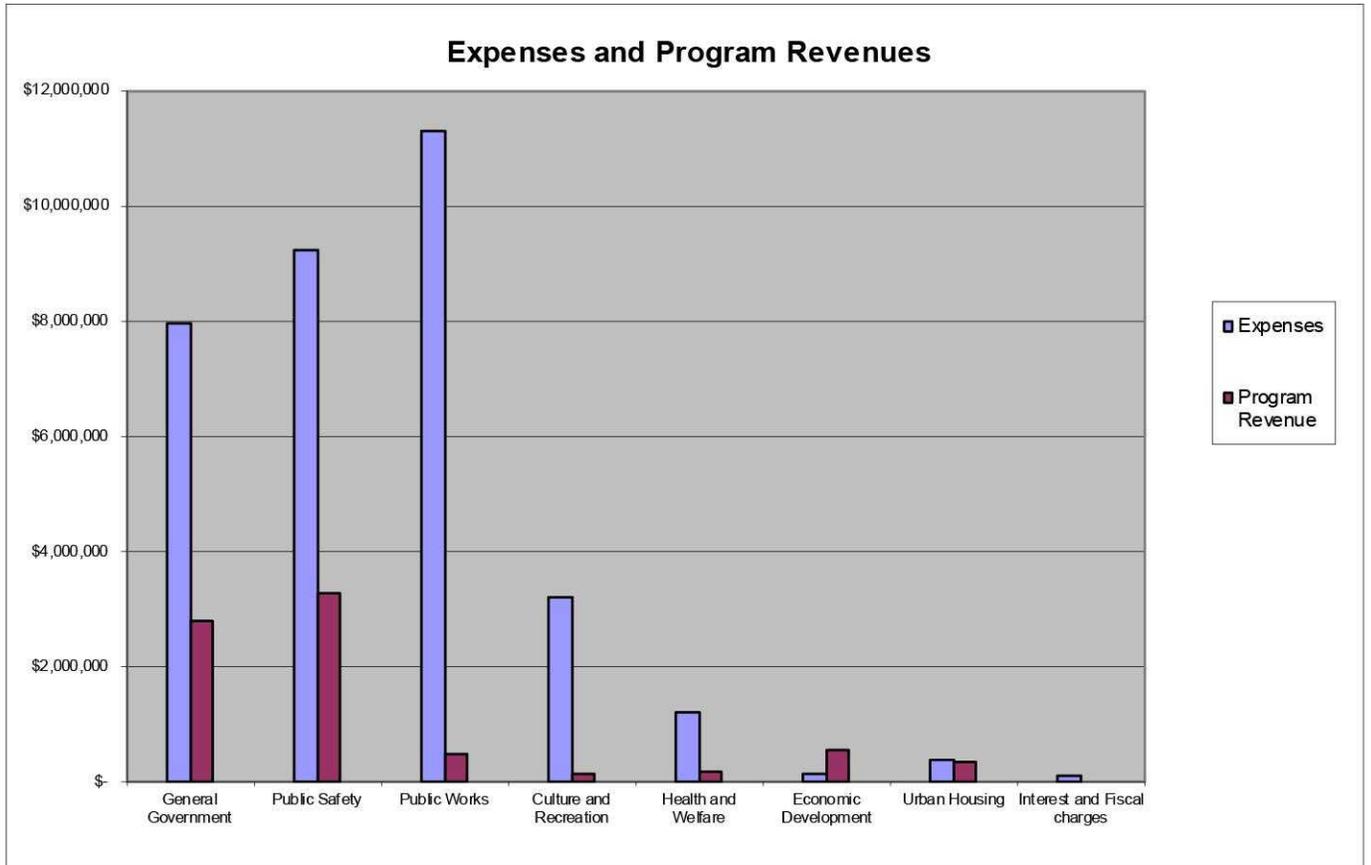
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**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)**

**Governmental Activities (Continued)**

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 COUNCIL'S FUNDS**

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

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

The combined ending fund balance for all governmental funds at December 31, 2020 was \$40,322,184. Of this amount, \$16,244,272 was included in unassigned fund balance with \$11,058,019 in restricted fund balance, \$113,036 in nonspendable fund balance, \$11,786,542 in committed fund balance, and \$1,120,315 in assigned fund balance. The combined ending fund balance at the end of 2020 was a net increase of \$102,801 from the previous year.

**West Baton Rouge Parish Council  
Management's Discussion and Analysis  
December 31, 2020**

**FINANCIAL ANALYSIS OF THE PARISH COUNCIL'S FUNDS (Continued)**

**General Fund Budgetary Highlights**

Differences between the final budgeted revenues and the actual revenues were \$92,274 (decrease in revenues) and can be briefly summarized as follows:

- Total taxes were \$510,226 over budget
- Total licenses and permits were \$131,926 over budget
- Total intergovernmental revenue was \$506,209 under budget
- Total charges for services were \$165,849 under budget
- All other revenues were \$62,368 under budget

Differences between the final budgeted expenses and the actual expenses were \$2,407,244 (decrease in expenses).

**Capital Assets and Debt Administration**

**Capital Assets:** The Parish Council's investment in capital assets for its governmental activities as of December 31, 2020 amounts to \$71,410,141 (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 2020 include:

- Road overlays and road reconstruction (\$1,355,211)
- Installed upgrades at all parks (\$394,000)
- Installed upgrades at all parish community centers (\$131,000)
- Installed culverts throughout the parish (\$467,000)
- Completed addition to IT building (\$97,000)
- Purchased Lot #9 Louisiana Ave. (\$40,700)
- Completed addition to drainage building (\$27,700)
- Completed improvements to detention center (\$317,700)
- Purchased vacuum sewer truck in partner with utilities department (\$193,250)

**West Baton Rouge Parish Capital Assets  
Net of Depreciation**

	<u>2020</u>	<u>2019</u>
Land	\$ 1,801,474	\$ 1,760,826
Construction in Progress	229,389	195,302
Buildings	25,620,434	25,652,088
Equipment	3,701,255	3,946,426
Infrastructure	<u>40,057,589</u>	<u>39,612,437</u>
Total	<u>\$ 71,410,141</u>	<u>\$ 71,167,079</u>

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

**Long-Term Debt:** At the end of 2020, the Parish Council had total debt outstanding of \$2,503,000 compared to \$2,781,000 in the prior year. Of the total debt, there are five separate issuances. Four are secured by excess revenue, and one is secured by sales tax revenue.

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

**Economic Factors and Next Year's Budget and Rates**

- Parochial retirement contribution rate will remain at 12.25% for 2021.
- The current Consumer Price Index has continued to increase month to month.
- Sales taxes are currently exceeding budgeted projections due to the reopening of businesses and an increase in online sales.
- Ad valorem taxes have continued an upward trend due to new construction.
- The Parish Council will continue to try to 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.

**West Baton Rouge Parish Council**  
**Statement of Net Position**  
**December 31, 2020**

	<u><b>Governmental Activities</b></u>
<b>Assets</b>	
Cash and cash equivalents	\$ 14,703,064
Investments	24,464,448
Investments - restricted	108,000
Taxes receivable	10,512,145
Restricted cash and cash equivalents	251,523
Due from other governments	2,188,593
Other assets	783
Capital assets	
Non-depreciable	2,030,863
Depreciable, net	69,379,278
Total assets	<u>123,638,697</u>
 <b>Deferred Outflows of Resources</b>	
Resources related to net pension liability	1,765,473
Resources related to other postemployment benefit liability	3,404,235
Total deferred outflows of resources	<u>5,169,708</u>
 <b>Liabilities</b>	
Accounts payable	644,242
Accrued liabilities	277,749
Non-current liabilities	
Due within one year	585,000
Due in more than one year	20,108,327
Total liabilities	<u>21,615,318</u>
 <b>Deferred Inflows of Resources</b>	
Resources related to net pension liability	2,359,250
Resources related to other postemployment benefit liability	3,122,245
Grant advances	423,613
Unavailable revenue - property taxes	10,560,768
Total deferred inflows of resources	<u>16,465,876</u>
 <b>Net Position</b>	
Net investment in capital assets	68,573,561
Restricted for:	
Debt service	413,408
Poydras endowment	113,036
Unrestricted	21,627,206
Total net position	<u>\$ 90,727,211</u>

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

**West Baton Rouge Parish Council  
Statement of Activities  
Year Ended December 31, 2020**

<b>Function/Program</b>	<b>Program Revenue</b>			<b>Net (Expense) Revenue and Change in Net Position</b>
<b>Expenses</b>	<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>		
Governmental activities				
General government	\$ 7,947,141	\$ 2,571,887	\$ 210,595	\$ (5,164,659)
Public safety	9,233,216	-	3,253,376	(5,979,840)
Public works	11,310,258	-	448,754	(10,861,504)
Culture and recreation	3,189,840	110,958	25,513	(3,053,369)
Health and welfare	1,196,444	-	163,878	(1,032,566)
Economic development	108,886	-	524,340	415,454
Urban housing	367,095	-	343,866	(23,229)
Interest and fiscal charges on long-term debt	70,966	-	-	(70,966)
Total governmental activities	\$ 33,423,846	\$ 2,682,845	\$ 4,970,322	(25,770,679)
<b>General Revenue</b>				
Taxes				
Ad valorem				10,155,728
Sales and use				12,377,585
Video poker				1,234,789
Other				25,098
Licenses and permits				1,097,399
Interest				605,383
Rent				16,600
Miscellaneous				258,949
Total general revenue				25,771,531
<b>Change in net position</b>				852
<b>Net Position</b>				
Beginning of year				90,726,359
End of year				\$ 90,727,211

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

**West Baton Rouge Parish Council**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2020**

	<b>General Fund</b>	<b>Drainage</b>	<b>Community Centers</b>	<b>Central Commun- ications</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 5,591,195	\$ 536,091	\$ 487,797	\$ 1,010,976
Investments	10,187,111	1,250,000	1,550,000	1,300,000
Investments - restricted	108,000	-	-	-
Taxes receivable	1,723,463	3,035,645	979,240	1,468,861
Restricted cash and cash equivalents	7,248	-	-	-
Due from other governments	1,055,986	3,413	19,562	2,034
Other assets	783	-	-	-
Total assets	<u>\$ 18,673,786</u>	<u>\$ 4,825,149</u>	<u>\$ 3,036,599</u>	<u>\$ 3,781,871</u>
<b>Liabilities</b>				
Accounts payable	\$ 380,213	\$ 12,829	\$ 15,219	\$ 21,351
Accrued liabilities	204,830	14,840	8,738	-
Total liabilities	<u>585,043</u>	<u>27,669</u>	<u>23,957</u>	<u>21,351</u>
<b>Deferred Inflows of Resources</b>				
Grant advances	-	-	-	-
Unavailable revenue - property taxes	1,731,435	3,049,686	983,769	1,475,655
Total deferred inflows of resources	<u>1,731,435</u>	<u>3,049,686</u>	<u>983,769</u>	<u>1,475,655</u>
<b>Fund Balances</b>				
Nonspendable	113,036	-	-	-
Restricted	-	1,747,794	2,028,873	2,284,865
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	16,244,272	-	-	-
Total fund balances	<u>16,357,308</u>	<u>1,747,794</u>	<u>2,028,873</u>	<u>2,284,865</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 18,673,786</u>	<u>\$ 4,825,149</u>	<u>\$ 3,036,599</u>	<u>\$ 3,781,871</u>

<b>Correctional Facility</b>	<b>Recreation</b>	<b>Other Governmental Funds</b>	<b>Total</b>
\$ 3,229,480	\$ 534,214	\$ 3,313,311	\$ 14,703,064
2,300,100	450,000	7,427,237	24,464,448
-	-	-	108,000
-	2,448,101	856,835	10,512,145
-	-	244,275	251,523
650,832	22,527	434,239	2,188,593
-	-	-	783
<u>\$ 6,180,412</u>	<u>\$ 3,454,842</u>	<u>\$ 12,275,897</u>	<u>\$ 52,228,556</u>
\$ 88,728	\$ 22,127	\$ 103,775	\$ 644,242
1,241	11,812	36,288	277,749
<u>89,969</u>	<u>33,939</u>	<u>140,063</u>	<u>921,991</u>
-	-	423,613	423,613
-	2,459,425	860,798	10,560,768
-	2,459,425	1,284,411	10,984,381
-	-	-	113,036
-	961,478	4,035,009	11,058,019
6,090,443	-	5,696,099	11,786,542
-	-	1,120,315	1,120,315
-	-	-	16,244,272
<u>6,090,443</u>	<u>961,478</u>	<u>10,851,423</u>	<u>40,322,184</u>
<u>\$ 6,180,412</u>	<u>\$ 3,454,842</u>	<u>\$ 12,275,897</u>	<u>\$ 52,228,556</u>

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

**West Baton Rouge Parish Council**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**December 31, 2020**

Total fund balances - governmental funds \$ 40,322,184

Amounts reported for governmental activities in the statement of net position are different because:

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

Governmental capital assets	\$ 122,639,558	
Less accumulated depreciation	<u>(51,229,417)</u>	71,410,141

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

Deferred outflows of resources related to net pension liability	1,765,473	
Deferred outflows of resources related to other postemployment benefit liability	<u>3,404,235</u>	5,169,708

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

Bonds payable	(1,235,000)	
Obligations payable	(1,268,000)	
Compensated absences payable	(333,580)	
Net pension liability	(357,225)	
Other postemployment benefit liability	(17,499,522)	
Deferred inflows of resources related to net pension liability	(2,359,250)	
Deferred inflows of resources related to other postemployment benefit liability	<u>(3,122,245)</u>	<u>(26,174,822)</u>

Total net position - governmental activities \$ 90,727,211

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

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balances**  
**Governmental Funds**  
**Year Ended December 31, 2020**

	<u>General Fund</u>	<u>Drainage</u>	<u>Community Centers</u>	<u>Central Communi- cations</u>
<b>Revenue</b>				
Taxes	\$ 9,832,999	\$ 3,115,519	\$ 1,298,134	\$ 1,298,134
Licenses and permits	1,097,399	-	-	-
Intergovernmental	210,595	30,948	25,513	-
Charges for services	2,326,516	106,504	57,969	-
Fines and forfeitures	-	-	-	-
Interest	260,567	34,157	34,720	32,425
Rent	16,600	-	-	-
Miscellaneous	157,716	8,297	-	-
Total revenue	<u>13,902,392</u>	<u>3,295,425</u>	<u>1,416,336</u>	<u>1,330,559</u>
<b>Expenditures</b>				
Current				
General government				
Council	392,039	-	-	-
Finance and administration	1,988,746	-	-	-
Judicial	1,244,258	-	-	-
Elections	197,219	-	-	-
Government buildings	1,394,606	-	-	-
Planning and zoning	737,464	-	-	-
Public safety	674,085	-	-	1,173,485
Public works	1,987,446	2,295,514	-	-
Culture and recreation	-	-	1,071,868	-
Health and welfare	455,869	-	-	-
Economic development	108,886	-	-	-
Urban housing	-	-	-	-
Capital outlay	212,401	1,000,068	73,955	10,276
Debt service	-	-	-	-
Total expenditures	<u>9,393,019</u>	<u>3,295,582</u>	<u>1,145,823</u>	<u>1,183,761</u>
<b>Excess (Deficiency) of Revenue over (under) Expenditures</b>	<u>4,509,373</u>	<u>(157)</u>	<u>270,513</u>	<u>146,798</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	-	-	-
Operating transfers out	(4,326,528)	-	-	-
Total other financing sources (uses)	<u>(4,326,528)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balances</b>	182,845	(157)	270,513	146,798
<b>Fund Balances</b>				
Beginning of year	<u>16,174,463</u>	<u>1,747,951</u>	<u>1,758,360</u>	<u>2,138,067</u>
End of year	<u>\$ 16,357,308</u>	<u>\$ 1,747,794</u>	<u>\$ 2,028,873</u>	<u>\$ 2,284,865</u>

<u>Correctional Facility</u>	<u>Recreation</u>	<u>Other Governmental Funds</u>	<u>Total</u>
\$ 4,084,855	\$ 2,171,526	\$ 1,992,033	\$ 23,793,200
-	-	-	1,097,399
2,824,563	-	1,878,703	4,970,322
-	52,989	-	2,543,978
-	-	138,867	138,867
41,888	15,293	186,333	605,383
-	-	-	16,600
5,750	604	86,582	258,949
<u>6,957,056</u>	<u>2,240,412</u>	<u>4,282,518</u>	<u>33,424,698</u>
-	-	-	392,039
-	-	46,298	2,035,044
-	-	206,101	1,450,359
-	-	-	197,219
-	-	21,643	1,416,249
-	-	-	737,464
6,730,709	-	313,228	8,891,507
-	-	4,742,862	9,025,822
-	1,585,476	478,440	3,135,784
-	-	738,649	1,194,518
-	-	-	108,886
-	-	367,095	367,095
174,356	84,022	2,465,867	4,020,945
-	-	348,966	348,966
<u>6,905,065</u>	<u>1,669,498</u>	<u>9,729,149</u>	<u>33,321,897</u>
<u>51,991</u>	<u>570,914</u>	<u>(5,446,631)</u>	<u>102,801</u>
-	-	5,258,660	5,258,660
-	(310,000)	(622,132)	(5,258,660)
-	(310,000)	4,636,528	-
51,991	260,914	(810,103)	102,801
<u>6,038,452</u>	<u>700,564</u>	<u>11,661,526</u>	<u>40,219,383</u>
<u>\$ 6,090,443</u>	<u>\$ 961,478</u>	<u>\$ 10,851,423</u>	<u>\$ 40,322,184</u>

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

**West Baton Rouge Parish Council**  
**Reconciliation of the Statement of Revenue, Expenditures, and Change**  
**in Fund Balances of Governmental Funds to the Statement of Activities**  
**Year Ended December 31, 2020**

Net change in fund balances - governmental funds \$ 102,801

Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay	\$ 4,020,945	
Depreciation expense	<u>(3,777,883)</u>	243,062

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in:

Bonds and obligations payable	278,000	
Compensated absences payable	52,287	
Net pension liability	4,289,798	
Other postemployment benefit liability	2,331,007	
Deferred outflows of resources related to pensions	(2,316,736)	
Deferred outflows of resources related to other postemployment benefit liability	(278,005)	
Deferred inflows of resources related to pensions	(1,992,086)	
Deferred inflows of resources related to other postemployment benefit liability	<u>(2,709,276)</u>	<u>(345,011)</u>

Change in net position - governmental activities \$ 852

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

**West Baton Rouge Parish Council  
Statement of Fiduciary Net Position  
Fiduciary Fund  
December 31, 2020**

	<u><b>Agency Fund</b></u>
<b>Assets</b>	
Cash and cash equivalents	\$ 3,693,145
Total assets	<u>\$ 3,693,145</u>
<b>Liabilities</b>	
Unsettled deposits due to others	\$ 3,693,145
Total liabilities	<u>\$ 3,693,145</u>

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

**West Baton Rouge Parish Council**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Fund**  
**Year Ended December 31, 2020**

	<u>Agency Fund</u>
<b>Additions:</b>	
Deposits	
Sales taxes	\$ 40,622,639
Occupational licenses	813,994
Hotel/Motel	583,011
Interest	8,445
Collection fees	21,919
Total additions	<u>42,050,008</u>
<b>Deductions:</b>	
Deposits settled to-	
School Board	8,109,260
West Baton Rouge Parish	
WBR Parish Council	9,052,178
City of Port Allen	3,272,301
Town of Addis	2,994,353
Town of Brusly	1,717,647
WBR Parish Fire District No. 1	3,480,384
Correctional Facilities	4,054,631
Education Facilities District	7,938,624
Riverview EDD	18,206
Tourist Commission	599,063
Operating expenses	469,483
Total deductions	<u>41,706,130</u>
<b>Unsettled Deposits Due to Others:</b>	
Beginning of year	<u>3,349,267</u>
End of year	<u>\$ 3,693,145</u>

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Introduction**

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

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

The Parish covers 215 square miles and has a population of approximately 26,500. The Parish Council maintains 135 miles of roads and has approximately 300 employees.

**Note 1-Summary of Significant Accounting Policies**

A. Reporting Entity

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

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

A. Reporting Entity (Continued)

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

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

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

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

The *Codification of Governmental Accounting and Financial Reporting Standards* provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, the primary government's (the Parish Council) financial statements are not a substitute for the reporting entity's financial statements. The accompanying primary government financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. These financial statements, which are not intended to and do not report on the reporting entity, are intended to reflect only the financial statements of the primary government (the Parish Council).

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

B. Basis of Presentation

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

B. Basis of Presentation (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS: (Continued)

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

FUND FINANCIAL STATEMENTS:

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

The accounts of the Parish Council are organized on the basis of individual funds, each of which is considered a separate accounting entity. The operations of each fund, both major and non-major, are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, equity, revenues, and expenditures 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.

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

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

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

1. The Drainage Fund accounts for the operation and maintenance of all off-road drainage projects. Financing is provided by ad valorem taxes, severance taxes and state revenue sharing funds;
2. The Community Centers Fund accounts for property taxes used to fund operations for the community centers;
3. The Central Communications Fund provides centralized 911 dispatching for the Parish;
4. The Correctional Facility Fund accounts for operations of the Parish Correctional Facility; and
5. The Recreation Fund accounts for the operation, maintenance, and construction of the recreational parks in the Parish.

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

B. Basis of Presentation (Continued)

FUND FINANCIAL STATEMENTS: (Continued)

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

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

Fiduciary Fund:

*Agency Fund* - The only fund accounted for in this category is the tax collector fund. The tax collector fund accounts for assets held by the Parish Council as an agent for various taxing bodies (tax collections). These funds, which are custodial in nature (assets equal liabilities), do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus but use the modified accrual basis of accounting.

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

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

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

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

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

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

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

If measurable, expenditures are recognized in the accounting period in which the related fund liability is incurred except for the following: (1) principal and interest on long-term debt 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. Cash and Cash Equivalents and Investments**

Cash and cash equivalents include cash on hand, demand deposits, and interest-bearing demand deposits. It is the Parish Council's policy to include as cash equivalents amounts in time deposits and those investments with original maturities of 90 days or less.

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

**E. Restricted Cash and Cash Equivalents**

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

**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. Capital assets purchased or acquired with a cost of \$5,000 or more per unit are capitalized.

All assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at 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 upon completion of construction projects, at which point the project costs are moved from construction in progress to the respective capital asset account.

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

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

**G. Revenue Susceptible to Accrual**

Under the modified accrual basis of accounting, major revenues susceptible to accrual are sales taxes, property taxes, gross receipts business taxes, and certain state shared revenue such as tobacco tax, beer tax, and parish transportation funds. Since property tax levied in 2020 is recorded in the 2021 year, no allowance for doubtful accounts is recorded. Any adjustments will be made in the year collected.

**H. Long-Term Debt**

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

H. Long-Term Debt (Continued)

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. Compensated Absences

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

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

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

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

Employees accrue eight hours 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 limitations; however only vacation leave is payable upon resignation, discharge, death, retirement or removal due to reduction in force. Payment for vacation leave is limited to 320 hours under all circumstances. If an employee works to retirement eligibility, the accumulated unused sick leave is combined with vacation leave to apply toward retirement years.

In 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.

J. 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.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

K. Net Position

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

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

L. Fund Balance

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

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

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

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

M. Deferred Outflows/Inflows of Resources

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 1-Summary of Significant Accounting Policies (Continued)**

N. Use of Estimates

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

**Note 2-Cash and Cash Equivalents and Investments**

A. Deposits with Financial Institutions

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

For deposits, custodial credit risk is the risk that, in the event of the failure of the counter-party, the Parish Council will not be able to recover the value of its investment or collateral securities that are in possession of an outside party. At December 31, 2020, the Parish Council's bank balances were fully insured and collateralized with securities held in the name of the Parish Council by the pledging financial institution's agent and, therefore, not exposed to custodial credit risk.

B. Investments

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

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

**B. Investments (Continued)**

At December 31, 2020, the Parish Council held investments as follows:

Short-term Investments	\$ 1,964,448
Certificates of Deposit	<u>22,608,000</u>
	24,572,448
Less: restricted investments in certificates of deposit	<u>(108,000)</u>
 Total investments	 <u>\$ 24,464,448</u>

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

**C. Fair Value Measurements**

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

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

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

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

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

C. Fair Value Measurements (Continued)

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

The following table sets forth by level, the investments reported at fair value at December 31, 2020:

Investments by Fair Value Level	<u>Total</u>	<u>Fair Value Measurements</u>		
		<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Short-term Investments	<u>\$ 1,964,448</u>	<u>\$ -</u>	<u>\$ 1,964,448</u>	<u>\$ -</u>

**Note 3-Property Taxes**

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

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

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

The 2020 property tax calendar was as follows:

Millage rates adopted	July 24, 2020
Board of Review	October 22, 2020
Tax bills mailed	November 12, 2020
Due date and collections	December 31, 2020
Certified delinquent notice	March 2, 2021

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 3-Property Taxes (Continued)**

Therefore, 2019 property tax that was levied to finance the budget for 2020 is recorded as revenue for the 2020 fiscal year. The property taxes that are measurable, but not available, are recorded net of estimated uncollectible amounts. The 2020 tax levy, which was levied to finance the budget for 2021, is recorded net of adjustments, as deferred inflows of resources in the fund statements and government-wide statements.

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration</u>
Primary Government, Parish-wide			
General Fund	3.52	3.52	None
Special Revenue Funds			
Health Unit	1.75	1.75	2026
Community Center	3.00	2.00	2030
Central Communications	3.00	3.00	None
Recreation	5.00	5.00	2025
Primary Government, District Drainage	7.20	6.20	2025

**Note 4-Sales Taxes**

West Baton Rouge Revenue Department collects taxes on behalf of other taxing authorities. Total collections for each jurisdiction may be different due to varying tax bases. Collections for 2020 were as follows:

		<u>Annual Totals - 2020 Tax Periods</u>		
		<u>Total Collections</u>	<u>Collection Cost</u>	<u>Final Distribution</u>
1.00%	School Board	\$ 8,221,235	\$ 111,975	\$ 8,109,260
1.00%	West Baton Rouge Parish			
	WBR Parish Council	49.30% 4,053,442	55,207	3,998,235
	City of Port Allen	18.58% 1,527,252	20,800	1,506,452
	Town of Addis	21.82% 1,793,944	24,438	1,769,506
	Town of Brusly	10.30% 846,598	11,530	835,068
		<u>8,221,236</u>	<u>111,975</u>	<u>8,109,261</u>
1.00%	Sales Tax District			
	WBR Parish Council	52.24% 4,294,477	58,492	4,235,985
	City of Port Allen	21.78% 1,790,232	24,383	1,765,849
	Town of Addis	15.10% 1,241,760	16,913	1,224,847
	Town of Brusly	10.88% 894,766	12,187	882,579
		<u>8,221,235</u>	<u>111,975</u>	<u>8,109,260</u>

(Continued)

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 4-Sales Taxes (Continued)**

(Continued)

	<b>Annual Totals - 2020 Tax Periods</b>		
	<b>Total Collections</b>	<b>Collection Cost</b>	<b>Final Distribution</b>
0.50% Fire Protection District	\$ 3,536,371	\$ 55,987	\$ 3,480,384
0.50% Correctional Facilities	4,110,618	55,987	4,054,631
1.00% Education Facilities District	8,050,599	111,975	7,938,624
0.50% Riverview EDD	9,272	278	8,994
Totals	<u>\$ 40,370,566</u>	<u>\$ 560,152</u>	<u>\$ 39,810,414</u>

**Note 5-Capital Assets**

Capital asset activity for the year ended December 31, 2020 was as follows:

	<b>Balance December 31, 2019</b>	<b>Additions</b>	<b>Adjust- ments and Deletions</b>	<b>Balance December 31, 2020</b>
Capital assets not being depreciated:				
Land	\$ 1,760,826	\$ 40,648	\$ -	\$ 1,801,474
Construction in progress	195,302	229,389	(195,302)	229,389
Total capital assets not being depreciated	<u>1,956,128</u>	<u>270,037</u>	<u>(195,302)</u>	<u>2,030,863</u>
Capital assets being depreciated:				
Buildings	44,445,348	967,528	(13,637)	45,399,239
Equipment	17,101,258	1,115,216	(171,566)	18,044,908
Infrastructure	55,301,082	1,863,466	-	57,164,548
Total capital assets being depreciated	<u>116,847,688</u>	<u>3,946,210</u>	<u>(185,203)</u>	<u>120,608,695</u>
Less accumulated depreciation for:				
Buildings	(18,793,260)	(999,182)	13,637	(19,778,805)
Equipment	(13,154,832)	(1,360,387)	171,566	(14,343,653)
Infrastructure	(15,688,645)	(1,418,314)	-	(17,106,959)
Total accumulated depreciation	<u>(47,636,737)</u>	<u>(3,777,883)</u>	<u>185,203</u>	<u>(51,229,417)</u>
Total capital assets being depreciated, net	<u>69,210,951</u>	<u>168,327</u>	<u>-</u>	<u>69,379,278</u>
Total capital assets	<u>\$ 71,167,079</u>	<u>\$ 438,364</u>	<u>\$ (195,302)</u>	<u>\$ 71,410,141</u>

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 5-Capital Assets (Continued)**

Adjustments and deletions include infrastructure and assets either donated, traded or scrapped.

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

Public Works		\$ 2,284,436
General Government		1,095,756
Public Safety		341,709
Health and Welfare		1,926
Culture and Recreation		54,056
Total depreciation expense - governmental activities		\$ 3,777,883

The Parish Council entered into various contracts in 2020 for a variety of improvements around the Parish. There was one major contract in progress at December 31, 2020 with approximately \$295,934 remaining to be expended.

**Note 6-Pension Plans**

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

- Parochial Employees’ Retirement System of Louisiana (“PERS”) provides retirement benefits to all employees of any parish in the state of Louisiana or any governing body or a parish which employs and pays persons serving the parish.
- The District Attorneys’ Retirement System (“DARS”) provides allowances and other benefits for district attorneys and their assistants in each parish.
- The Registrar of Voters Employees’ Retirement System of Louisiana (“ROVERS”) provides retirement allowances and other benefits for registrars of voters, their deputies, and their permanent employees in each parish of the state of Louisiana.

Plan Descriptions

*PAROCHIAL EMPLOYEES’ RETIREMENT SYSTEM OF LOUISIANA*

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

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)*

A. Eligibility Requirements

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

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

B. Retirement Benefits

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

For employees hired prior to January 1, 2007:

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

For employees hired on or after January 1, 2007:

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

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

C. Survivor Benefits

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

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)*

D. Deferred Retirement Option Plan

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

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

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

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

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

E. Disability Benefits

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*PAROCHIAL EMPLOYEES' RETIREMENT SYSTEM OF LOUISIANA (Continued)*

F. Cost of Living Increases

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

G. Employer Contributions

According to state statute, contributions for all employers are actuarially determined each year. For the year ended December 31, 2019, the actuarially determined contribution rate was 12.18% of member's compensation for Plan A. However, the actual rate for the fiscal year ended December 31, 2019 was 11.50% for Plan A. The Parish Council's contributions to PERS under Plan A for the year ended December 31, 2020, were \$867,313, which was equal to the required contributions for the year.

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

*DISTRICT ATTORNEYS' RETIREMENT SYSTEM*

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

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*DISTRICT ATTORNEYS' RETIREMENT SYSTEM (Continued)*

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

A. Benefits

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

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

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

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

Upon the death of a member with less than 5 years of creditable service, his accumulated contributions and interest thereon are paid to his surviving spouse, if he is married, or to his designated beneficiary, if he is not married. Upon the death of any active, contributing member with 5 or more years of service or any member with 23 years of service who has not retired, automatic option 2 benefits are payable to the surviving spouse.

These benefits are based on the retirement benefits accrued at the member's date of death with the option factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares. If a member has no surviving spouse or children, his accumulated contributions and interest are paid to his designated beneficiary. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions with interest.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*DISTRICT ATTORNEYS' RETIREMENT SYSTEM* (Continued)

A. Benefits (Continued)

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

B. Cost of Living Increases

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

C. Back-Deferred Retirement Option Program

In lieu of receiving an actual service retirement allowance, any member who has more years of service than are required for a normal retirement may elect to receive a Back-Deferred Retirement Option Program ("Back-DROP") benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of 36 months or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement, the member's maximum monthly retirement benefit is based upon his service, final average compensation, and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to a reduced monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In lieu of receiving the lump-sum payment, the member may leave the funds on deposit with DARS in an interest-bearing account.

D. Deferred Retirement Option Program

Prior to January 1, 2009, eligible members could elect to participate in the Deferred Retirement Option Program (DROP) for up to 36 months in lieu of terminating employment and accepting a service benefit. During participation in the DROP, employer contributions were payable and employee contributions were reduced to one-half percent. The monthly retirement benefits that would have been payable to the member were paid into a DROP account, which did not earn interest while the member was participating in the DROP. Upon termination of participation, the participant in the plan received, at his option, a lump sum from the account equal to the payments into the account or systematic disbursements from his account in any manner approved by the Board of Trustees. The monthly benefits that were being paid into the DROP would then be paid to the retiree. All amounts which remain credited to the individual's sub-account after termination of participation in the plan were invested in liquid money market funds. Interest was credited thereon as actually earned.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*DISTRICT ATTORNEYS' RETIREMENT SYSTEM (Continued)*

E. Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2020, the actual employer contribution rate was 4.0%. The Parish Council's contribution to DARS for the year ended December 31, 2020, was \$6,110, which was equal to the required contributions for the year.

F. Non-employer Contributions

In accordance with state statute, DARS receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities. Non-employer contributions were recognized as revenue during the year ended June 30, 2020 and excluded from pension expense.

*REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM*

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

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

A. Benefits

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

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

Retirement benefits for members hired on or after January 1, 2013 that have attained 30 years of creditable service with at least 20 years of creditable service in ROVERS are calculated at three and one-third percent of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM (Continued)*

A. Benefits (Continued)

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

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

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

Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.

B. Deferred Retirement Option Plan

In lieu of terminating employment and accepting a service retirement allowance, any member with ten or more years of service at age sixty, twenty or more years of service at age fifty-five, or thirty or more years of service at any age may elect to participate in the Deferred Retirement Option Plan (DROP) for up to three years and defer the receipt of benefits. Upon commencement of participation in the plan, membership in ROVERS terminates. During participation in the plan, employer contributions are payable but employee contributions cease.

The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of ROVERS has been terminated for at least one full year.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Plan Descriptions (Continued)

*REGISTRAR OF VOTERS EMPLOYEES' RETIREMENT SYSTEM (Continued)*

B. Deferred Retirement Option Plan (Continued)

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

C. Cost of Living Increases

Cost of living provisions for ROVERS allows the Board of Trustees to provide an annual cost of living increase of two percent of the eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of sixty and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

D. Employer Contributions

According to state statute, contribution requirements for all employers are actuarially determined each year. For the year ended June 30, 2020, the actual employer contribution rate was 18.00%. The Parish Council's contributions to ROVERS for the year ended December 31, 2020, were \$12,057, which was equal to the required contributions for the year.

In accordance with state statute, ROVERS also receives ad valorem taxes and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities but are not considered special funding situations. Non-employer contributions are recognized as revenue and excluded from pension expense for the year ended June 30, 2020.

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

At December 31, 2020, the Parish Council reported a total of \$357,225 for its proportionate share of the net pension liability of the plans, as follows:

PERS	\$	49,050
DARS		187,451
ROVERS		120,724
		120,724
	\$	357,225

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

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

The net pension liability for PERS was measured as of December 31, 2019, and the net pension liability for DARS and ROVERS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of each plan's measurement date. The Parish Council's proportion of the net pension liability was based on projections of the Parish Council's share of employer contributions to the plans relative to the employer contributions of all participating employers, actuarially determined.

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

	<u>2020</u>	<u>2019</u>
PERS	1.042%	1.000%
DARS	0.237%	0.245%
ROVERS	0.560%	0.674%

For the year ended December 31, 2020, the Parish Council recognized pension expense as follows:

PERS	\$ 965,490
DARS	56,553
ROVERS	<u>16,879</u>
	<u>\$ 1,038,922</u>

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

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>Totals</u>
<b>Deferred Outflows of Resources</b>				
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 30,389	\$ 3,228	\$ 33,617
Changes in proportion	47,481	511	4,109	52,101
Difference between expected and actual experience	-	8,929	-	8,929
Changes in assumptions	685,045	84,153	22,258	791,456
Contributions subsequent to the measurement date	<u>867,313</u>	<u>-</u>	<u>12,057</u>	<u>879,370</u>
Total deferred outflows of resources	<u>\$ 1,599,839</u>	<u>\$ 123,982</u>	<u>\$ 41,652</u>	<u>\$ 1,765,473</u>

(Continued)

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

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

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>Totals</u>
<b>Deferred Inflows of Resources</b>				
Net difference between projected and actual earnings on pension plan investments	\$ 1,838,653	\$ -	\$ -	\$ 1,838,653
Changes in proportion	706	3,032	40,372	44,110
Difference between expected and actual experience	<u>439,104</u>	<u>17,896</u>	<u>19,487</u>	<u>476,487</u>
Total deferred inflows of resources	<u>\$ 2,278,463</u>	<u>\$ 20,928</u>	<u>\$ 59,859</u>	<u>\$ 2,359,250</u>

The deferred outflows of resources related to pensions resulting from the Parish Council's contributions subsequent to the measurement date totaling \$879,370 will be recognized as a reduction of the net pension liability in the year ending December 31, 2021.

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

<u>Year Ending December 31,</u>	
2021	\$ (337,341)
2022	(432,739)
2023	78,012
2024	(810,581)
2025	16,494
Thereafter	<u>13,008</u>
	<u>\$ (1,473,147)</u>

Actuarial Methods and Assumptions

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

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>
Valuation Date	12/31/2019	6/30/2020	6/30/2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal

(Continued)

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Actuarial Methods and Assumptions (Continued)

	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>
Investment Rate of Return	6.50% (net of investment expenses, including inflation)	6.25% (net of investment expenses, including inflation)	6.40% (net of investment expenses, including inflation)
Expected Remaining Service Lives	4 years, closed period	6 years, closed period	5 years, closed period
Projected Salary Increases	4.75% (2.35% Merit/ 2.40% Inflation)	5.00% (2.70% Merit/ 2.30% Inflation)	5.25% (2.95% Merit/ 2.30% Inflation)
Mortality Employed-	Pub-2010 Public Retirement Plans for General Employees	Pub-2010 Public Retirement Plans for General Above-Median Employees	RP-2000 Combined Healthy Mortality Table
Annuitant/Beneficiaries	Pub-2010 Public Retirement Plans for Healthy Retirees	Pub-2010 Public Retirement Plans for General Above-Median Healthy Retirees	RP-2000 Combined Healthy Mortality Table
Disabled Annuitants	Pub-2010 Public Retirement Plans for General Disabled Retirees	Pub-2010 Public Retirement Plans for General Disabled Retirees	RP-2000 Disabled Lives Mortality Table
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	Only those previously granted.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Actuarial Methods and Assumptions (Continued)

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

**PERS** The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up), and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected real rates of return (expected returns net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.18% for the year ended December 31, 2019.

**DARS** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The resulting long-term rate of return is 8.50% for the year ended June 30, 2020.

**ROVERS** The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. The resulting long-term rate of return is 8.75% for the year ended June 30, 2020.

The discount rate used to measure the total pension liability for PERS was 6.50% for Plan A, and the discount rate used to measure the total pension liability for DARS was 6.25%, and ROVERS was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that the contributions from participating employers and non-employer contributing entities will be made at the actuarially-determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the Systems' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 6-Pension Plans (Continued)**

Actuarial Methods and Assumptions (Continued)

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

<u>Asset Class</u>	<u>Target Asset Allocation</u>			<u>Long-term Expected Portfolio Real Rate of Return</u>		
	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>	<u>PERS</u>	<u>DARS</u>	<u>ROVERS</u>
Cash and cash equivalents	0.00%	0.42%	0.00%	0.00%	0.00%	0.00%
Equities	52.00%	48.27%	57.50%	3.41%	4.03%	4.51%
Fixed income	35.00%	24.54%	22.50%	1.05%	1.31%	0.66%
Alternative investments	11.00%	26.77%	10.00%	0.61%	0.77%	0.63%
Real estate	<u>2.00%</u>	<u>0.00%</u>	<u>10.00%</u>	<u>0.11%</u>	<u>0.00%</u>	<u>0.45%</u>
Totals	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>5.18%</u>	<u>6.11%</u>	<u>6.25%</u>
Inflation				<u>2.00%</u>	<u>2.39%</u>	<u>2.50%</u>
Expected arithmetic nominal return				<u>7.18%</u>	<u>8.50%</u>	<u>8.75%</u>

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

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

	<u>Changes in Discount Rate</u>		
	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
PERS (current rate 6.50%)	\$ 5,301,411	\$ 49,050	\$ (4,352,326)
DARS (current rate 6.25%)	342,417	187,451	57,598
ROVERS (current rate 6.40%)	<u>198,256</u>	<u>120,724</u>	<u>54,648</u>
Totals	<u>\$ 5,842,084</u>	<u>\$ 357,225</u>	<u>\$ (4,240,080)</u>

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

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

Plan Description

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

Benefits Provided

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

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

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

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

Employees Covered by Benefit Terms

At December 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	62
Active employees	<u>179</u>
	<u>241</u>

Funding Policy

Currently, the employees and retirees do not contribute to the premiums for health insurance. This is established after the yearly quotes have been awarded and addressed in the annual operating budget and may be amended in subsequent years. For 2020, the Parish Council paid 100% of the health insurance premiums and 50% of the life insurance premiums. Additionally, the Parish Council contributes to the HSA of all HDHP participants based on the schedule shown above. The employer contribution to the OPEB plan for 2020 totaled \$475,521, or approximately 7% of gross payroll, as approved by the Parish Council in the 2020 operating budget. The only contributions required by the retirees were their 50% match on the life insurance.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

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

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

The Parish Council's total OPEB liability of \$17,499,522 was measured and determined by an actuarial valuation as of December 31, 2020. At the December 31, 2020 measurement date, the Parish Council's proportion was 71.35%, which was a decrease of 1.16% from the proportion at the December 31, 2019 measurement date. For the year ended December 31, 2020, the Parish Council recognized OPEB expense of \$656,274.

At December 31, 2020, the Parish Council reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of <u>Resources</u></b>	<b>Deferred Inflows of <u>Resources</u></b>
Differences between expected and actual experience	\$ -	\$ 878,001
Changes in assumptions	3,154,698	2,244,244
Changes in proportion	249,537	-
	<u>\$ 3,404,235</u>	<u>\$ 3,122,245</u>

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

<b>Year Ending <u>December 31,</u></b>		
2021	\$	115,589
2022		115,589
2023		115,589
2024		115,589
2025		115,589
Thereafter		(295,955)
	\$	<u>281,990</u>

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

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

Actuarial Methods and Assumptions

A summary of the actuarial methods and assumptions used in determining the total OPEB liability as of December 31, 2020 is as follows:

Valuation Date	December 31, 2020
Actuarial Method	Individual Entry Age Normal Cost – Level Percentage of Projected Salary
Actuarial Assumptions:	
Inflation Rate	2.50%
Salary Increase Rate	3.50%
Discount Rate	2.12% based on the recently published Bond Buyer GO-20 bond index
Health Care Cost Trend	Level 4.50%
Mortality	RPH-2014 Total Table with Projection MP-2020

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

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

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

	<u>Changes in Healthcare Cost Trend Rate</u>		
	1% Decrease <u>(3.50%)</u>	Current Healthcare Cost Trend Rate <u>(4.50%)</u>	1% Increase <u>(5.50%)</u>
Parish Council’s proportionate share of total OPEB liability	<u>\$ 14,540,877</u>	<u>\$ 17,499,522</u>	<u>\$ 21,446,744</u>

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

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

Sensitivity Analysis of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Parish Council's proportionate share of the total OPEB liability using the discount rate of 2.12%, as well as what the employer's proportionate share of the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<b>Changes in Discount Rate</b>		
	<b>1% Decrease <u>(1.12%)</u></b>	<b>Current Discount Rate <u>(2.12%)</u></b>	<b>1% Increase <u>(3.12%)</u></b>
Parish Council's proportionate share of total OPEB liability	<u>\$ 20,746,451</u>	<u>\$ 17,499,522</u>	<u>\$ 14,928,809</u>

**Note 8-Parish Council Member's Compensation**

The Parish Council has elected the monthly payment method of compensation for its council members. The monthly compensation is \$1,300 for the Council President and \$1,200 for the other council members. For months when a council member's term is expiring and a new council member is replacing them, compensation is split equally between the incoming and outgoing council members for that month. Compensation for the year ended December 31, 2020 was as follows:

Kirk Allain, Chairperson	\$ 15,550
Craig Bergeron	13,800
Roger Crowe	13,800
Carey Denstel	13,800
Naomi Fair	600
Charlene Gordon	600
Kenneth Gordon	13,800
Barry Huggins	600
Gary Joseph	13,800
Chris Kershaw	14,400
Caleb Kleinpeter	13,800
Ricky Loupe	600
Phil Porto	600
Edward Robertson	600
Gary Spillman, Former Chairperson	650
Atley Walker, Jr.	13,800
	<u>\$ 130,800</u>

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 9-Non-current Liabilities**

A. Changes in Non-current Liabilities

	<b>Balance, December 31, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance, December 31, 2020</b>	<b>Due Within One Year</b>
Governmental Activities					
Bonds payable	\$ 1,390,000	\$ -	\$ (155,000)	\$ 1,235,000	\$ 160,000
Obligations payable	1,391,000	-	(123,000)	1,268,000	125,000
Compensated absences	385,867	-	(52,287)	333,580	300,000
Net pension liability	4,647,023	1,038,434	(5,328,232)	357,225	-
OPEB liability	<u>19,830,529</u>	<u>1,300,692</u>	<u>(3,631,699)</u>	<u>17,499,522</u>	<u>-</u>
 Total non-current liabilities	 <u>\$ 27,644,419</u>	 <u>\$ 2,339,126</u>	 <u>\$ (9,290,218)</u>	 <u>\$ 20,693,327</u>	 <u>\$ 585,000</u>

B. Bonds and Obligations Payable

Bonds and obligations payable at December 31, 2020, are comprised of the following:

\$250,000 Certificate of Indebtedness (Series 2014), due in annual installments of \$22,000 to \$28,000 through December, 2024. Interest is payable semiannually at 3.06%. The certificate of indebtedness is secured and payable by funds from excess revenue.	\$ 109,000
\$1,090,000 Louisiana Revenue Refunding Bonds (Series 2015), due in annual installments of \$95,000 to \$115,000 through August 2025. Interest is payable semiannually at 2.15%. The bonds are secured and payable from excess revenue.	560,000
\$750,000 Sales Tax Revenue Bonds (Series 2008A), due in annual installments of \$15,000 to \$50,000 through April, 2038. Interest is payable semiannually at 5.70%. The bonds are secured and payable from excess tax revenue.	580,000
\$350,000 Sales Tax Revenue Bonds (Series 2008B), due in annual installments of \$25,000 to \$35,000 through April, 2023. Interest is payable semiannually at 5.70%. The bonds are secured and payable from excess tax revenue.	95,000
\$2,000,000 Clean Water State Revolving Loan Fund due in annual installments of \$95,000 to \$122,000 through October, 2031. Interest rate is 0.45%. Loan is secured by sales tax.	<u>1,159,000</u>
 Total bonds and obligations payable	 <u>\$ 2,503,000</u>

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 9-Non-current Liabilities (Continued)**

**B. Bonds and Obligations Payable (Continued)**

The following is a summary of principal and interest requirements:

<b>Year Ending December 31,</b>	<b>Bonds Payable</b>			<b>Obligations Payable</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2021	\$ 160,000	\$ 50,515	\$ 210,515	\$ 125,000	\$ 8,233	\$ 133,233
2022	160,000	45,300	205,300	127,000	6,989	133,989
2023	165,000	40,085	205,085	129,000	5,711	134,711
2024	140,000	34,585	174,585	130,000	4,397	134,397
2025	140,000	30,688	170,688	103,000	3,079	106,079
2026 - 2030	140,000	118,845	258,845	532,000	8,298	540,298
2031 - 2035	190,000	73,245	263,245	122,000	227	122,227
2036 - 2039	140,000	16,245	156,245	-	-	-
	<u>\$ 1,235,000</u>	<u>\$ 409,508</u>	<u>\$ 1,644,508</u>	<u>\$ 1,268,000</u>	<u>\$ 36,934</u>	<u>\$ 1,304,934</u>

**C. Bonds of Other Governmental Units**

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

**D. Port Authority Bonds**

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

**E. Industrial Development Revenue Bonds**

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

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 9-Non-current Liabilities (Continued)**

**F. Bond Restrictions**

1. Westport Sewer 2008-A; Westport Roads 2008-B:

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

The Parish Council was in compliance with all bond covenants in 2020.

**Note 10-Interfund Transfers**

	<b>In</b>	<b>Out</b>
Operating transfers by fund are as follows:		
General Fund	\$ -	\$ 4,326,528
Special Revenue Funds		
Parish Roads	1,746,440	-
Recreation	-	310,000
Federal Grants	-	-
	1,746,440	310,000
Debt Service Funds		
2015 Revenue Refunding Bonds	119,297	-
2000 and 2002 Tourist Center Bonds	29,100	29,100
2008 Westport Sewer Bonds	54,226	-
2008 Westport Road Bonds	36,867	-
2010 Clean Water State Revolving Loan Fund	109,476	-
	348,966	29,100
Capital Projects Fund	3,163,254	593,032
	\$ 5,258,660	\$ 5,258,660

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

**Note 11-Risk Management**

The Parish Council is exposed to various risks of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Parish Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage from the prior period. No settlements were made during the year ended December 31, 2020 that exceeded the Parish Council's coverage.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 12-Contingent Liabilities**

At December 31, 2020, the Parish Council was a defendant in several pending lawsuits. The Parish Council’s legal counsel has reviewed the Parish Council’s claims and lawsuits in order to evaluate the likelihood of an unfavorable outcome to the Parish Council. It is the opinion of the Parish Council, after conferring with legal counsel, that the liabilities, if any, which might arise from these lawsuits would not have a material adverse effect on the Parish Council’s financial position.

**Note 13-Tax Abatements**

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

<b>Tax Abatement Program</b>	<b>Taxes Abated during the Year</b>
State of Louisiana:	
Louisiana Industrial Ad Valorem Tax Exemption Program	<u>\$ 8,405,369</u>

**Note 14-Risks and Uncertainties**

The COVID-19 pandemic has caused extensive disruptions to the global, national and regional economy. Governments, businesses, and the public are taking unprecedented actions to contain the spread of COVID-19 and to mitigate its effects, including quarantines, travel bans, shelter-in-place orders, closures of businesses and schools, fiscal stimulus, and legislation designed to deliver monetary aid and other relief. While the scope, duration, and full effects of COVID-19 are rapidly evolving and not fully known, the pandemic and related efforts to contain it have disrupted economic activity. If these implications continue for a prolonged period or result in sustained economic stress or recession, there could be a material adverse effect on the Parish Council related to operations and liquidity.

**Note 15-Implementation of New GASB Pronouncements**

Current Year Implementation

In January 2017, the GASB issued GASB Statement No. 84, *Fiduciary Activities*. The objective of the Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. As amended, the provisions of this statement are effective for financial reporting periods beginning after December 15, 2019. GASB Statement No. 84, *Fiduciary Activities*, was implemented for the year ended December 31, 2020.

Future Implementations

In June 2017, the GASB issued GASB Statement No. 87, *Leases*. This Statement redefines the manner in which long-term leases are accounted and reported. As amended, the provisions of this Statement are effective for financial reporting periods beginning after June 15, 2021. The Council is currently evaluating whether adoption will have a material impact on the financial statements.

**West Baton Rouge Parish Council**  
**Notes to Financial Statements**  
**December 31, 2020**

**Note 15-Implementation of New GASB Pronouncements (Continued)**

Future Implementations (Continued)

In June 2018, the GASB issued GASB Statement No. 89, *Accounting for Interest Incurred Before the End of a Construction Period*. This statement establishes accounting requirements for interest costs incurred before the end of a construction period. As amended, the provisions of this Statement are effective for financial reporting periods beginning after December 15, 2020. The Council is currently evaluating whether adoption will have a material impact on the financial statements.

**Note 16-Subsequent Events**

The Parish Council evaluated all subsequent events through June 30, 2021, the date the financial statements were available to be issued. As a result, the Parish Council noted no subsequent events that required adjustment to, or disclosure in, these financial statements.

**Required Supplementary Information**

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>Total OPEB Liability</b>			
Service cost	\$ 743,479	\$ 470,082	\$ 451,568
Interest	557,213	643,737	620,126
Difference between expected and actual experience	(597,614)	(472,134)	-
Change of assumptions	(2,558,564)	4,209,782	-
Benefit payments	<u>(475,521)</u>	<u>(503,517)</u>	<u>(525,125)</u>
Net Change in Total OPEB Liability	(2,331,007)	4,347,950	546,569
<b>Total OPEB Liability - Beginning</b>	<u>19,830,529</u>	<u>15,482,579</u>	<u>14,936,010</u>
<b>Total OPEB Liability - Ending</b>	<u>\$ 17,499,522</u>	<u>\$ 19,830,529</u>	<u>\$ 15,482,579</u>
Covered payroll	\$ 7,299,846	\$ 6,834,421	\$ 6,154,558
Total OPEB liability as a percentage of covered payroll	239.72%	290.16%	251.56%

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

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

	<b>Proportion of net pension liability (asset)</b>	<b>Proportionate share of net pension liability (asset)</b>	<b>Covered payroll</b>	<b>Proportionate share of net pension liability as a percentage of covered payroll</b>	<b>Plan fiduciary net position as a percentage of total pension liability</b>
<b><u>PERS</u></b>					
2020	1.042%	\$ 49,050	\$ 7,080,113	0.69%	99.86%
2019	1.000%	4,441,892	6,606,324	67.24%	88.86%
2018	0.993%	(737,210)	5,932,830	-12.43%	101.98%
2017	1.000%	2,059,044	5,758,429	35.76%	94.15%
2016	1.020%	2,684,449	5,929,200	45.28%	92.23%
2015	1.239%	338,717	5,847,220	5.79%	99.15%
<b><u>DARS</u></b>					
2020	0.560%	187,451	152,752	122.72%	84.86%
2019	0.245%	79,007	145,586	54.27%	93.12%
2018	0.242%	78,003	142,106	54.89%	92.92%
2017	0.240%	64,790	139,641	46.40%	93.57%
2016	0.258%	49,470	78,208	63.25%	95.09%
2015	0.264%	14,195	78,485	18.09%	98.56%
<b><u>ROVERS</u></b>					
2020	0.560%	120,724	66,981	180.24%	83.32%
2019	0.674%	126,124	82,511	152.86%	84.83%
2018	0.829%	195,688	79,622	245.77%	80.57%
2017	0.808%	177,265	112,594	157.44%	80.51%
2016	0.761%	215,817	97,363	221.66%	73.98%
2015	0.762%	186,584	104,105	179.23%	76.86%

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

**West Baton Rouge Parish Council**  
**Schedule of Employer Contributions**  
**Years Ended December 31, 2020, 2019, 2018, 2017, 2016, and 2015\***

	<u>Statutorily required contribution</u>	<u>Contributions in relation to statutorily required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>Covered payroll</u>	<u>Contributions as a percentage of covered payroll</u>
<b><u>PERS</u></b>					
2020	\$ 867,313	\$ 867,313	\$ -	\$ 7,080,113	12.25%
2019	759,790	759,790	-	6,606,324	11.50%
2018	682,275	682,275	-	5,932,830	11.50%
2017	719,805	719,805	-	5,758,429	12.50%
2016	770,796	770,796	-	5,929,200	13.00%
2015	847,847	847,847	-	5,847,220	14.50%
<b><u>DARS</u></b>					
2020	6,110	6,110	-	152,752	4.00%
2019	3,838	3,838	-	145,586	2.64%
2018	-	-	-	142,106	0.00%
2017	-	-	-	139,641	0.00%
2016	2,737	2,737	-	78,208	3.50%
2015	5,494	5,494	-	78,485	7.00%
<b><u>ROVERS</u></b>					
2020	12,057	12,057	-	66,981	18.00%
2019	14,487	14,487	-	82,511	17.56%
2018	13,536	13,536	-	79,622	17.00%
2017	20,930	20,930	-	112,594	18.59%
2016	22,544	22,544	-	97,363	23.15%
2015	24,312	24,312	-	104,105	23.35%

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

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance –**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 9,187,106	\$ 9,187,106	\$ 9,697,332	\$ 510,226
Licenses and permits	857,904	857,904	989,830	131,926
Intergovernmental	714,100	714,100	207,891	(506,209)
Charges for services	2,453,800	2,453,800	2,287,951	(165,849)
Interest	313,000	313,000	245,016	(67,984)
Rent	16,600	16,600	16,600	-
Miscellaneous	152,000	152,000	157,616	5,616
Total revenue	<u>13,694,510</u>	<u>13,694,510</u>	<u>13,602,236</u>	<u>(92,274)</u>
<b>Expenditures</b>				
Current				
General government				
Council	368,629	368,629	374,276	(5,647)
Finance and administration	1,935,466	2,475,266	2,066,516	408,750
Judicial	1,331,983	1,341,033	1,260,176	80,857
Elections	28,500	28,500	44,966	(16,466)
Government buildings	1,572,980	1,575,080	1,350,629	224,451
Planning and zoning	538,250	538,250	502,895	35,355
IT department	222,477	222,477	190,258	32,219
Public safety	1,698,420	1,707,170	849,732	857,438
Public works	2,200,000	2,200,000	1,988,651	211,349
Health and welfare	612,127	612,127	449,873	162,254
Economic development	108,600	108,600	108,749	(149)
Capital outlay	531,134	629,234	212,401	416,833
Total expenditures	<u>11,148,566</u>	<u>11,806,366</u>	<u>9,399,122</u>	<u>2,407,244</u>
<b>Excess of Revenue over Expenditures</b>	2,545,944	1,888,144	4,203,114	2,314,970
<b>Other Financing Uses</b>				
Operating transfers out	<u>(6,308,747)</u>	<u>(4,553,347)</u>	<u>(4,326,528)</u>	<u>226,819</u>
<b>Net Change in Fund Balance</b>	(3,762,803)	(2,665,203)	(123,414)	2,541,789
<b>Fund Balance</b>				
Beginning of year	15,458,776	15,458,776	15,458,776	-
End of year	<u>\$ 11,695,973</u>	<u>\$ 12,793,573</u>	<u>\$ 15,335,362</u>	<u>\$ 2,541,789</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance –**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Drainage**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 3,189,600	\$ 2,955,100	\$ 2,955,055	\$ (45)
Intergovernmental	31,800	31,800	30,948	(852)
Interest	80,810	80,810	34,905	(45,905)
Miscellaneous	<u>-</u>	<u>-</u>	<u>8,297</u>	<u>8,297</u>
Total revenue	<u>3,302,210</u>	<u>3,067,710</u>	<u>3,029,205</u>	<u>(38,505)</u>
<b>Expenditures</b>				
Current				
Public works	2,778,088	2,778,088	2,412,911	365,177
Capital outlay	<u>961,300</u>	<u>961,300</u>	<u>1,000,068</u>	<u>(38,768)</u>
Total expenditures	<u>3,739,388</u>	<u>3,739,388</u>	<u>3,412,979</u>	<u>326,409</u>
<b>Net Change in Fund Balance</b>	(437,178)	(671,678)	(383,774)	287,904
<b>Fund Balance</b>				
Beginning of year	<u>2,169,864</u>	<u>2,169,864</u>	<u>2,169,864</u>	<u>-</u>
End of year	<u>\$ 1,732,686</u>	<u>\$ 1,498,186</u>	<u>\$ 1,786,090</u>	<u>\$ 287,904</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance –**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Community Centers**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 1,329,000	\$ 1,230,000	\$ 1,229,952	\$ (48)
Intergovernmental	29,000	29,000	25,513	(3,487)
Charges for services	109,200	5,700	20,779	15,079
Interest	<u>56,000</u>	<u>35,000</u>	<u>35,369</u>	<u>369</u>
Total revenue	<u>1,523,200</u>	<u>1,299,700</u>	<u>1,311,613</u>	<u>11,913</u>
<b>Expenditures</b>				
Current				
Culture and recreation	1,293,550	1,320,080	1,109,355	210,725
Capital outlay	<u>383,000</u>	<u>383,000</u>	<u>73,955</u>	<u>309,045</u>
Total expenditures	<u>1,676,550</u>	<u>1,703,080</u>	<u>1,183,310</u>	<u>519,770</u>
<b>Net Change in Fund Balance</b>	(153,350)	(403,380)	128,303	531,683
<b>Fund Balance</b>				
Beginning of year	<u>1,905,181</u>	<u>1,905,181</u>	<u>1,905,181</u>	<u>-</u>
End of year	<u>\$ 1,751,831</u>	<u>\$ 1,501,801</u>	<u>\$ 2,033,484</u>	<u>\$ 531,683</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance –**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Central Communications**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 1,329,000	\$ 1,232,300	\$ 1,232,217	\$ (83)
Interest	<u>55,000</u>	<u>33,000</u>	<u>32,943</u>	<u>(57)</u>
Total revenue	<u>1,384,000</u>	<u>1,265,300</u>	<u>1,265,160</u>	<u>(140)</u>
<b>Expenditures</b>				
Current				
Public safety	1,160,850	1,175,445	1,172,686	2,759
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>10,276</u>	<u>14,724</u>
Total expenditures	<u>1,185,850</u>	<u>1,200,445</u>	<u>1,182,962</u>	<u>17,483</u>
<b>Net Change in Fund Balance</b>	198,150	64,855	82,198	17,343
<b>Fund Balance</b>				
Beginning of year	<u>2,233,150</u>	<u>2,233,150</u>	<u>2,233,150</u>	<u>-</u>
End of year	<u>\$ 2,431,300</u>	<u>\$ 2,298,005</u>	<u>\$ 2,315,348</u>	<u>\$ 17,343</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance –**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Correctional Facility**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 3,727,559	\$ 3,727,559	\$ 4,054,630	\$ 327,071
Intergovernmental	3,463,000	3,463,000	2,802,706	(660,294)
Interest	77,000	77,000	41,957	(35,043)
Miscellaneous	<u>-</u>	<u>-</u>	<u>5,750</u>	<u>5,750</u>
Total revenue	<u>7,267,559</u>	<u>7,267,559</u>	<u>6,905,043</u>	<u>(362,516)</u>
<b>Expenditures</b>				
Current				
Public safety	6,309,052	6,309,052	6,731,993	(422,941)
Capital outlay	<u>541,300</u>	<u>541,300</u>	<u>174,356</u>	<u>366,944</u>
Total expenditures	<u>6,850,352</u>	<u>6,850,352</u>	<u>6,906,349</u>	<u>(55,997)</u>
<b>Net Change in Fund Balance</b>	417,207	417,207	(1,306)	(418,513)
<b>Fund Balance</b>				
Beginning of year	<u>5,530,886</u>	<u>5,530,886</u>	<u>5,530,886</u>	<u>-</u>
End of year	<u>\$ 5,948,093</u>	<u>\$ 5,948,093</u>	<u>\$ 5,529,580</u>	<u>\$ (418,513)</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance –**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Recreation**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 2,215,000	\$ 2,062,000	\$ 2,061,666	\$ (334)
Charges for services	121,755	121,755	30,735	(91,020)
Interest	37,300	15,700	15,620	(80)
Miscellaneous	<u>2,650</u>	<u>2,650</u>	<u>604</u>	<u>(2,046)</u>
Total revenue	<u>2,376,705</u>	<u>2,202,105</u>	<u>2,108,625</u>	<u>(93,480)</u>
<b>Expenditures</b>				
Current				
Culture and recreation	1,895,958	1,899,663	1,618,867	280,796
Capital outlay	<u>79,275</u>	<u>79,275</u>	<u>84,022</u>	<u>(4,747)</u>
Total expenditures	<u>1,975,233</u>	<u>1,978,938</u>	<u>1,702,889</u>	<u>276,049</u>
<b>Excess of Revenue over Expenditures</b>	401,472	223,167	405,736	182,569
<b>Other Financing Uses</b>				
Operating transfers out	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	91,472	(86,833)	95,736	182,569
<b>Fund Balance</b>				
Beginning of year	<u>1,904,892</u>	<u>1,904,892</u>	<u>1,904,892</u>	<u>-</u>
End of year	<u>\$ 1,996,364</u>	<u>\$ 1,818,059</u>	<u>\$ 2,000,628</u>	<u>\$ 182,569</u>

**West Baton Rouge Parish Council**  
**Notes to Required Supplementary Information**  
**December 31, 2020**

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

**Note 1-Changes of Benefit Terms**

There were no changes of benefit terms for the year ended December 31, 2020.

**Note 2-Changes of Assumptions**

The discount rate decreased from 2.74% as of the December 31, 2019 measurement date to 2.12% as of the December 31, 2020 measurement date. The healthcare cost trend rate decreased from 5.00% as of the December 31, 2019 measurement date to 4.50% as of the December 31, 2020 measurement date.

*Notes to the schedules of proportionate share of net pension liability and contributions:*

**Note 3-Changes of Benefit Terms**

There were no changes of benefit terms for the year ended December 31, 2020.

**Note 4-Changes of Assumptions**

The investment rate of return for PERS did not change from the previous valuation. The investment rate of return per the most recent valuations decreased 0.25% for DARS and 0.10% for ROVERS.

*Notes to the budgetary comparison schedule:*

**Note 5-Budget and Budgetary Accounting**

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

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

**West Baton Rouge Parish Council**  
**Notes to Required Supplementary Information**  
**December 31, 2020**

*Notes to the budgetary comparison schedule (Continued)*

**Note 6-Budgetary-GAAP Reporting Reconciliation**

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

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

	<b>General Fund</b>	<b>Drainage</b>	<b>Com- munity Centers</b>	<b>Central Commun- ications</b>	<b>Correc- tional Facility</b>	<b>Rec- reation</b>	<b>Other Special Revenue Funds</b>
Net change in fund balance (Budgetary basis)	\$ (123,414)	\$ (383,774)	\$ 128,303	\$ 82,198	\$ (1,306)	\$ 95,736	\$(1,431,004)
Adjustments-to adjust for accruals	<u>306,259</u>	<u>383,617</u>	<u>142,210</u>	<u>64,600</u>	<u>53,297</u>	<u>165,178</u>	<u>(38,329)</u>
Net change in fund balance (GAAP basis)	<u>\$ 182,845</u>	<u>\$ (157)</u>	<u>\$ 270,513</u>	<u>\$ 146,798</u>	<u>\$ 51,991</u>	<u>\$260,914</u>	<u>\$(1,469,333)</u>

**Combining and Individual  
Fund Statements and Schedules**

**West Baton Rouge Parish Council  
Non-Major Governmental Funds  
December 31, 2020**

**Special Revenue Funds**

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

Parish Roads:

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

Health Unit:

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

Community Alert Network:

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

911:

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

Criminal Court:

This fund was established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by district courts and district attorneys' conviction fees, in criminal cases, be transferred to the parish treasurer and deposited into a special "Criminal Court Fund" account to be used for expenses of the Criminal Court of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statutes also require that one-half of the fund balance remaining in the Criminal Court Fund at December 31 of each year be transferred to the Parish's General Fund.

Juvenile Detention:

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

Parish Lighting:

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

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.

**Capital Projects Fund**

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

**West Baton Rouge Parish Council  
Non-Major Governmental Funds  
December 31, 2020**

**Debt Service Funds**

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

2015 Revenue Refunding Bonds:

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

2000 and 2002 Tourist Center Bonds:

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

2008 Westport Sewer Bonds:

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

2008 Westport Road Bonds:

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

2010 Clean Water State Revolving Fund:

To record monies for payments of the Westport Sewer Loan.

**Fiduciary Fund**

Agency Fund

To account for the collection of taxes and fees and the resulting distribution to the appropriate taxing bodies.

**West Baton Rouge Parish Council**  
**Non-Major Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2020**

	<b>Special Revenue Funds</b>									<b>Special Revenue Total</b>
	<b>Parish Roads</b>	<b>Health Unit</b>	<b>Community Alert Network</b>	<b>911</b>	<b>Criminal Court</b>	<b>Juvenile Detention</b>	<b>Parish Lighting</b>	<b>Federal Grants</b>	<b>Miscellaneous</b>	
<b>Assets</b>										
Cash and cash equivalents	\$ 493	\$ 923,030	\$ 2,366	\$ 365,719	\$ 816,399	\$ (26,010)	\$ 18,955	\$ 553,984	\$ 65,704	\$ 2,720,640
Investments	-	950,000	-	350,000	-	1,500,000	600,000	-	-	3,400,000
Taxes receivable	-	856,835	-	-	-	-	-	-	-	856,835
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Due from other governments	72,617	1,481	-	50,706	1,948	2,883	33,148	44,868	-	207,651
<b>Total assets</b>	<b>\$ 73,110</b>	<b>\$ 2,731,346</b>	<b>\$ 2,366</b>	<b>\$ 766,425</b>	<b>\$ 818,347</b>	<b>\$ 1,476,873</b>	<b>\$ 652,103</b>	<b>\$ 598,852</b>	<b>\$ 65,704</b>	<b>\$ 7,185,126</b>
<b>Liabilities</b>										
Accounts payable	\$ 59,682	\$ 8,425	\$ -	\$ 2,091	\$ 51,441	\$ 1,852	\$ 9,905	\$ 119	\$ -	\$ 133,515
Accrued liabilities	14,890	4,924	-	15,817	-	-	-	657	-	36,288
<b>Total liabilities</b>	<b>74,572</b>	<b>13,349</b>	<b>-</b>	<b>17,908</b>	<b>51,441</b>	<b>1,852</b>	<b>9,905</b>	<b>776</b>	<b>-</b>	<b>169,803</b>
<b>Deferred Inflows of Resources</b>										
Grant advances	-	-	-	-	-	-	-	423,613	-	423,613
Unavailable revenue - property taxes	-	860,798	-	-	-	-	-	-	-	860,798
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>860,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>423,613</b>	<b>-</b>	<b>1,284,411</b>
<b>Fund Balances</b>										
Restricted	(1,462)	1,857,199	2,366	-	-	1,475,021	-	174,463	-	3,507,587
Committed	-	-	-	748,517	-	-	642,198	-	65,704	1,456,419
Assigned	-	-	-	-	766,906	-	-	-	-	766,906
<b>Total fund balances</b>	<b>(1,462)</b>	<b>1,857,199</b>	<b>2,366</b>	<b>748,517</b>	<b>766,906</b>	<b>1,475,021</b>	<b>642,198</b>	<b>174,463</b>	<b>65,704</b>	<b>5,730,912</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 73,110</b>	<b>\$ 2,731,346</b>	<b>\$ 2,366</b>	<b>\$ 766,425</b>	<b>\$ 818,347</b>	<b>\$ 1,476,873</b>	<b>\$ 652,103</b>	<b>\$ 598,852</b>	<b>\$ 65,704</b>	<b>\$ 7,185,126</b>

**West Baton Rouge Parish Council**  
**Non-Major Governmental Funds**  
**Combining Balance Sheet**  
**December 31, 2020**

	Capital Projects Fund	Debt Service Funds					Debt Service Total	Total Non- Major Govern- mental Funds
		2015 Revenue Refunding Bonds	2000 and 2002 Tourist Center Bonds	2008 Westport Sewer Bonds	2008 Westport Road Bonds	2010 Clean Water State Revolving Fund		
<b>Assets</b>								
Cash and cash equivalents	\$ 592,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,313,311
Investments	4,027,237	-	-	-	-	-	-	7,427,237
Taxes receivable	-	-	-	-	-	-	-	856,835
Restricted cash and cash equivalents	-	-	31,347	57,749	35,819	119,360	244,275	244,275
Due from other governments	87,564	-	169,133	-	-	-	169,133	464,348
Total assets	<u>\$ 4,707,472</u>	<u>\$ -</u>	<u>\$ 200,480</u>	<u>\$ 57,749</u>	<u>\$ 35,819</u>	<u>\$ 119,360</u>	<u>\$ 413,408</u>	<u>\$ 12,306,006</u>
<b>Liabilities</b>								
Accounts payable	\$ 369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 133,884
Accrued liabilities	-	-	-	-	-	-	-	36,288
Total liabilities	<u>369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>170,172</u>
<b>Deferred Inflows of Resources</b>								
Grant advances	-	-	-	-	-	-	-	423,613
Unavailable revenue - property taxes	-	-	-	-	-	-	-	860,798
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,284,411</u>
<b>Fund Balances</b>								
Restricted	-	-	200,480	57,749	35,819	119,360	413,408	3,920,995
Committed	4,707,103	-	-	-	-	-	-	6,163,522
Assigned	-	-	-	-	-	-	-	766,906
Total fund balances	<u>4,707,103</u>	<u>-</u>	<u>200,480</u>	<u>57,749</u>	<u>35,819</u>	<u>119,360</u>	<u>413,408</u>	<u>10,851,423</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 4,707,472</u>	<u>\$ -</u>	<u>\$ 200,480</u>	<u>\$ 57,749</u>	<u>\$ 35,819</u>	<u>\$ 119,360</u>	<u>\$ 413,408</u>	<u>\$ 12,306,006</u>

**West Baton Rouge Parish Council  
Non-Major Governmental Funds  
Combining Statement of Revenue, Expenditures, and Change in Fund Balances  
Year Ended December 31, 2020**

	Special Revenue Funds									
	Parish Roads	Health Unit	Community Alert Network	911	Criminal Court	Juvenile Detention	Parish Lighting	Federal Grants	Miscel- laneous	Special Revenue Total
<b>Revenue</b>										
Taxes	\$ -	\$ 757,244	\$ -	\$ -	\$ -	\$ -	\$ 289,436	\$ -	\$ -	\$ 1,046,680
Intergovernmental	475,402	74,738	10,450	373,836	-	-	19,577	457,956	-	1,411,959
Fines and forfeitures	-	-	-	-	138,867	-	-	-	-	138,867
Interest	35	23,930	13	7,861	3,730	34,314	36,224	2,503	589	109,199
Miscellaneous	20,359	-	-	-	-	-	-	46,998	19,225	86,582
Total revenue	<u>495,796</u>	<u>855,912</u>	<u>10,463</u>	<u>381,697</u>	<u>142,597</u>	<u>34,314</u>	<u>345,237</u>	<u>507,457</u>	<u>19,814</u>	<u>2,793,287</u>
<b>Expenditures</b>										
Finance and administration	-	-	-	-	-	-	-	-	46,298	46,298
Judicial	-	-	-	-	206,101	-	-	-	-	206,101
Public safety	-	-	12,200	243,560	-	24,468	-	14,046	19,054	313,328
Public works	2,076,006	-	-	-	-	-	2,018,970	-	-	4,094,976
Culture and recreation	-	-	-	-	-	-	-	25,980	-	25,980
Health and welfare	-	663,507	-	-	-	-	-	75,142	-	738,649
Urban housing	-	-	-	-	-	-	-	367,095	-	367,095
Capital outlay	182,452	-	-	-	11,316	-	-	22,865	-	216,633
Debt service										
Principal payments	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fees and refunding costs	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>2,258,458</u>	<u>663,507</u>	<u>12,200</u>	<u>243,560</u>	<u>217,417</u>	<u>24,468</u>	<u>2,018,970</u>	<u>505,128</u>	<u>65,352</u>	<u>6,009,060</u>
<b>Excess (Deficiency) of Revenue over (under) Expenditures</b>	<u>(1,762,662)</u>	<u>192,405</u>	<u>(1,737)</u>	<u>138,137</u>	<u>(74,820)</u>	<u>9,846</u>	<u>(1,673,733)</u>	<u>2,329</u>	<u>(45,538)</u>	<u>(3,215,773)</u>
<b>Other Financing Sources (Uses)</b>										
Operating transfers in	1,746,440	-	-	-	-	-	-	-	-	1,746,440
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>1,746,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,746,440</u>
<b>Net Change in Fund Balances</b>	<u>(16,222)</u>	<u>192,405</u>	<u>(1,737)</u>	<u>138,137</u>	<u>(74,820)</u>	<u>9,846</u>	<u>(1,673,733)</u>	<u>2,329</u>	<u>(45,538)</u>	<u>(1,469,333)</u>
<b>Fund Balances</b>										
Beginning of year	<u>14,760</u>	<u>1,664,794</u>	<u>4,103</u>	<u>610,380</u>	<u>841,726</u>	<u>1,465,175</u>	<u>2,315,931</u>	<u>172,134</u>	<u>111,242</u>	<u>7,200,245</u>
End of year	<u>\$ (1,462)</u>	<u>\$ 1,857,199</u>	<u>\$ 2,366</u>	<u>\$ 748,517</u>	<u>\$ 766,906</u>	<u>\$ 1,475,021</u>	<u>\$ 642,198</u>	<u>\$ 174,463</u>	<u>\$ 65,704</u>	<u>\$ 5,730,912</u>

**West Baton Rouge Parish Council**  
**Non-Major Governmental Funds**  
**Combining Statement of Revenue, Expenditures, and Change in Fund Balances**  
**Year Ended December 31, 2020**

	Capital Projects Fund	Debt Service Funds					Debt Service Total	Total Non- Major Govern- mental Funds
		2015 Revenue Refunding Bonds	2000 and 2002 Tourist Center Bonds	2008 Westport Sewer Bonds	2008 Westport Road Bonds	2010 Clean Water State Revolving Fund		
<b>Revenue</b>								
Taxes	\$ 945,353	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,992,033
Intergovernmental	(57,596)	-	524,340	-	-	-	524,340	1,878,703
Fines and forfeitures	-	-	-	-	-	-	-	138,867
Interest	76,104	-	144	203	128	555	1,030	186,333
Miscellaneous	-	-	-	-	-	-	-	86,582
Total revenue	<u>963,861</u>	<u>-</u>	<u>524,484</u>	<u>203</u>	<u>128</u>	<u>555</u>	<u>525,370</u>	<u>4,282,518</u>
<b>Expenditures</b>								
Finance and administration	-	-	-	-	-	-	-	46,298
Judicial	-	-	-	-	-	-	-	206,101
Public safety	21,543	-	-	-	-	-	-	334,871
Public works	647,886	-	-	-	-	-	-	4,742,862
Culture and recreation	-	-	452,460	-	-	-	452,460	478,440
Health and welfare	-	-	-	-	-	-	-	738,649
Urban housing	-	-	-	-	-	-	-	367,095
Capital outlay	2,249,234	-	-	-	-	-	-	2,465,867
Debt service								
Principal payments	-	105,000	25,000	20,000	30,000	98,000	278,000	278,000
Interest	-	14,297	4,100	33,626	6,267	5,436	63,726	63,726
Fees and refunding costs	-	-	-	600	600	6,040	7,240	7,240
Total expenditures	<u>2,918,663</u>	<u>119,297</u>	<u>481,560</u>	<u>54,226</u>	<u>36,867</u>	<u>109,476</u>	<u>801,426</u>	<u>9,729,149</u>
<b>Excess (Deficiency) of Revenue over (under) Expenditures</b>	<u>(1,954,802)</u>	<u>(119,297)</u>	<u>42,924</u>	<u>(54,023)</u>	<u>(36,739)</u>	<u>(108,921)</u>	<u>(276,056)</u>	<u>(5,446,631)</u>
<b>Other Financing Sources (Uses)</b>								
Operating transfers in	3,163,254	119,297	29,100	54,226	36,867	109,476	348,966	5,258,660
Operating transfers out	(593,032)	-	(29,100)	-	-	-	(29,100)	(622,132)
Total other financing sources (uses)	<u>2,570,222</u>	<u>119,297</u>	<u>-</u>	<u>54,226</u>	<u>36,867</u>	<u>109,476</u>	<u>319,866</u>	<u>4,636,528</u>
<b>Net Change in Fund Balances</b>	<u>615,420</u>	<u>-</u>	<u>42,924</u>	<u>203</u>	<u>128</u>	<u>555</u>	<u>43,810</u>	<u>(810,103)</u>
<b>Fund Balances</b>								
Beginning of year	<u>4,091,683</u>	<u>-</u>	<u>157,556</u>	<u>57,546</u>	<u>35,691</u>	<u>118,805</u>	<u>369,598</u>	<u>11,661,526</u>
End of year	<u>\$ 4,707,103</u>	<u>\$ -</u>	<u>\$ 200,480</u>	<u>\$ 57,749</u>	<u>\$ 35,819</u>	<u>\$ 119,360</u>	<u>\$ 413,408</u>	<u>\$ 10,851,423</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Parish Roads**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Intergovernmental	\$ 591,000	\$ 470,000	\$ 465,012	\$ (4,988)
Interest	-	-	35	35
Miscellaneous	-	-	20,359	20,359
Total revenue	<u>591,000</u>	<u>470,000</u>	<u>485,406</u>	<u>15,406</u>
<b>Expenditures</b>				
Current				
Public works	2,318,373	2,318,373	2,088,844	229,529
Capital outlay	<u>201,500</u>	<u>201,500</u>	<u>182,452</u>	<u>19,048</u>
Total expenditures	<u>2,519,873</u>	<u>2,519,873</u>	<u>2,271,296</u>	<u>248,577</u>
<b>Deficiency of Revenue under Expenditures</b>	(1,928,873)	(2,049,873)	(1,785,890)	263,983
<b>Other Financing Sources</b>				
Operating transfers in	<u>1,928,873</u>	<u>1,763,873</u>	<u>1,746,440</u>	<u>(17,433)</u>
<b>Net Change in Fund Balance</b>	-	(286,000)	(39,450)	246,550
<b>Fund Balance</b>				
Beginning of year	<u>124,822</u>	<u>124,822</u>	<u>124,822</u>	<u>-</u>
End of year	<u>\$ 124,822</u>	<u>\$ (161,178)</u>	<u>\$ 85,372</u>	<u>\$ 246,550</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Health Unit**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 775,250	\$ 725,250	\$ 718,793	\$ (6,457)
Intergovernmental	101,000	101,000	74,738	(26,262)
Interest	<u>42,000</u>	<u>24,400</u>	<u>24,354</u>	<u>(46)</u>
Total revenue	<u>918,250</u>	<u>850,650</u>	<u>817,885</u>	<u>(32,765)</u>
<b>Expenditures</b>				
Current				
Health and welfare	806,956	806,956	671,603	135,353
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>831,956</u>	<u>831,956</u>	<u>671,603</u>	<u>160,353</u>
<b>Net Change in Fund Balance</b>	86,294	18,694	146,282	127,588
<b>Fund Balance</b>				
Beginning of year	<u>1,413,265</u>	<u>1,413,265</u>	<u>1,413,265</u>	<u>-</u>
End of year	<u>\$ 1,499,559</u>	<u>\$ 1,431,959</u>	<u>\$ 1,559,547</u>	<u>\$ 127,588</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Community Alert Network**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Intergovernmental	\$ 13,000	\$ 10,450	\$ 10,450	\$ -
Interest	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
Total revenue	<u>13,000</u>	<u>10,450</u>	<u>10,463</u>	<u>13</u>
<b>Expenditures</b>				
Current				
Public safety	<u>13,000</u>	<u>13,000</u>	<u>12,200</u>	<u>800</u>
Total expenditures	<u>13,000</u>	<u>13,000</u>	<u>12,200</u>	<u>800</u>
<b>Net Change in Fund Balance</b>	-	(2,550)	(1,737)	813
<b>Fund Balance</b>				
Beginning of year	<u>9,829</u>	<u>9,829</u>	<u>9,829</u>	<u>-</u>
End of year	<u>\$ 9,829</u>	<u>\$ 7,279</u>	<u>\$ 8,092</u>	<u>\$ 813</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – 911**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Intergovernmental	\$ 348,000	\$ 348,000	\$ 429,674	\$ 81,674
Interest	<u>13,000</u>	<u>13,000</u>	<u>8,049</u>	<u>(4,951)</u>
Total revenue	<u>361,000</u>	<u>361,000</u>	<u>437,723</u>	<u>76,723</u>
<b>Expenditures</b>				
Current				
Public safety	297,896	299,237	265,185	34,052
Capital outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Total expenditures	<u>322,896</u>	<u>324,237</u>	<u>265,185</u>	<u>59,052</u>
<b>Net Change in Fund Balance</b>	38,104	36,763	172,538	135,775
<b>Fund Balance</b>				
Beginning of year	<u>367,067</u>	<u>367,067</u>	<u>367,067</u>	<u>-</u>
End of year	<u>\$ 405,171</u>	<u>\$ 403,830</u>	<u>\$ 539,605</u>	<u>\$ 135,775</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Criminal Court**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Fines and forfeitures	\$ 300,000	\$ 156,000	\$ 155,983	\$ (17)
Interest	<u>14,600</u>	<u>3,800</u>	<u>3,730</u>	<u>(70)</u>
Total revenue	<u>314,600</u>	<u>159,800</u>	<u>159,713</u>	<u>(87)</u>
<b>Expenditures</b>				
Current				
Judicial	198,876	198,876	167,746	31,130
Capital outlay	<u>-</u>	<u>-</u>	<u>11,316</u>	<u>(11,316)</u>
Total expenditures	<u>198,876</u>	<u>198,876</u>	<u>179,062</u>	<u>19,814</u>
<b>Net Change in Fund Balance</b>	115,724	(39,076)	(19,349)	19,727
<b>Fund Balance</b>				
Beginning of year	<u>835,748</u>	<u>835,748</u>	<u>835,748</u>	<u>-</u>
End of year	<u>\$ 951,472</u>	<u>\$ 796,672</u>	<u>\$ 816,399</u>	<u>\$ 19,727</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Juvenile Detention**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Interest	\$ 35,000	\$ 35,000	\$ 34,630	\$ (370)
Total revenue	<u>35,000</u>	<u>35,000</u>	<u>34,630</u>	<u>(370)</u>
<b>Expenditures</b>				
Current				
Public safety	<u>175,000</u>	<u>175,000</u>	<u>23,816</u>	<u>151,184</u>
Total expenditures	<u>175,000</u>	<u>175,000</u>	<u>23,816</u>	<u>151,184</u>
<b>Net Change in Fund Balance</b>	(140,000)	(140,000)	10,814	150,814
<b>Fund Balance</b>				
Beginning of year	<u>1,510,808</u>	<u>1,510,808</u>	<u>1,510,808</u>	<u>-</u>
End of year	<u>\$ 1,370,808</u>	<u>\$ 1,370,808</u>	<u>\$ 1,521,622</u>	<u>\$ 150,814</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Parish Lighting**  
**Year Ended December 31, 2020**

	<u>Budgeted Amounts</u>		<u>Actual (Budgetary Basis)</u>	<u>Final Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenue</b>				
Taxes	\$ 275,000	\$ 275,000	\$ 287,471	\$ 12,471
Intergovernmental	11,400	11,400	19,577	8,177
Interest	<u>47,000</u>	<u>47,000</u>	<u>36,627</u>	<u>(10,373)</u>
Total revenue	<u>333,400</u>	<u>333,400</u>	<u>343,675</u>	<u>10,275</u>
<b>Expenditures</b>				
Current				
Public works	<u>2,280,000</u>	<u>2,280,000</u>	<u>2,010,647</u>	<u>269,353</u>
Total expenditures	<u>2,280,000</u>	<u>2,280,000</u>	<u>2,010,647</u>	<u>269,353</u>
<b>Net Change in Fund Balance</b>	(1,946,600)	(1,946,600)	(1,666,972)	279,628
<b>Fund Balance</b>				
Beginning of year	<u>1,956,281</u>	<u>1,956,281</u>	<u>1,956,281</u>	<u>-</u>
End of year	<u>\$ 9,681</u>	<u>\$ 9,681</u>	<u>\$ 289,309</u>	<u>\$ 279,628</u>

**West Baton Rouge Parish Council**  
**Statement of Revenue, Expenditures, and Change in Fund Balance -**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Special Revenue Fund – Federal Grants**  
**Year Ended December 31, 2020**

	<b>Other Federal Grants</b>			
	<b>Budgeted Amounts</b>		<b>Actual (Budgetary Basis)</b>	<b>Final Variance Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenue</b>				
Intergovernmental	\$ 475,401	\$ 387,579	\$ 432,511	\$ 44,932
Total revenue	<u>475,401</u>	<u>387,579</u>	<u>432,511</u>	<u>44,932</u>
<b>Expenditures</b>				
Current				
General government	5,641	5,641	-	5,641
Public safety	63,863	63,863	36,811	27,052
Health and welfare	80,978	83,373	61,735	21,638
Urban housing	323,777	364,177	367,095	(2,918)
Capital outlay				
Federal operations	-	-	-	-
Parish operations	-	-	-	-
Total expenditures	<u>474,259</u>	<u>517,054</u>	<u>465,641</u>	<u>51,413</u>
<b>Excess (Deficiency) of Revenue over (under) Expenditures</b>	1,142	(129,475)	(33,130)	96,345
<b>Other Financing Sources</b>				
Operating transfers in	-	-	-	-
<b>Net Change in Fund Balance</b>	1,142	(129,475)	(33,130)	96,345
<b>Fund Balance</b>				
Beginning of year	<u>368,472</u>	<u>368,472</u>	<u>368,472</u>	<u>-</u>
End of year	<u>\$ 369,614</u>	<u>\$ 238,997</u>	<u>\$ 335,342</u>	<u>\$ 96,345</u>

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

**West Baton Rouge Parish Council**  
**Schedule of General Capital Assets**  
**December 31, 2020**

**General Capital Assets**

Land	\$ 1,801,474
Buildings	45,399,239
Equipment	18,044,908
Infrastructure	57,164,548
Construction in progress	<u>229,389</u>

Total general capital assets \$ 122,639,558

**Investment in General Capital Assets**

General fund	\$ 97,736,496
Capital projects fund	
Community center	2,089,895
Special revenue funds	
Correctional facility	12,693,656
Roads	4,107,601
Drainage	5,943,940
Health unit	<u>67,970</u>

Total investment in general capital assets \$ 122,639,558

**West Baton Rouge Parish Council**  
**Schedule of General Capital Assets**  
**by Function and Activity**  
**Year Ended December 31, 2020**

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Infra- structure</u>	<u>Construction in Progress</u>	<u>Total</u>
Culture and recreation	\$ 600,614	\$19,483,345	\$ 2,257,615	\$ -	\$ -	\$ 22,341,574
Economic development	-	2,099,376	-	-	-	2,099,376
General government						
Administrative	73,250	3,881,638	1,130,320	-	-	5,085,208
Elections	7,200	10,140	5,849	-	-	23,189
Judicial	251,279	4,140,922	105,468	-	-	4,497,669
Legislative	-	-	730,104	-	-	730,104
Other	11,601	305,973	29,828	-	-	347,402
Health and welfare	-	1,201,459	419,422	-	-	1,620,881
Public safety						
Fire	224,900	106,950	-	-	-	331,850
Central communications	-	739,531	-	-	-	739,531
Correctional facility	146,156	12,119,085	574,571	-	-	12,839,812
Sheriff	-	-	24,017	-	-	24,017
911 service	282,445	-	1,687,290	-	-	1,969,735
Other	131,863	942,956	1,269,423	-	-	2,344,242
Public works	<u>72,166</u>	<u>367,864</u>	<u>9,811,001</u>	<u>57,164,548</u>	<u>229,389</u>	<u>67,644,968</u>
	<u>\$1,801,474</u>	<u>\$45,399,239</u>	<u>\$18,044,908</u>	<u>\$57,164,548</u>	<u>\$ 229,389</u>	<u>\$122,639,558</u>

**West Baton Rouge Parish Council**  
**Schedule of Changes in General Capital Assets**  
**by Function and Activity**  
**Year Ended December 31, 2020**

	<b>General Capital Assets January 1, 2020</b>	<b>Additions</b>	<b>Adjustments and Deletions</b>	<b>General Capital Assets December 31, 2020</b>
Culture and recreation	\$ 22,197,232	\$ 144,342	\$ -	\$ 22,341,574
Economic development	2,099,376	-	-	2,099,376
General government				
Administrative	4,454,520	666,817	(36,129)	5,085,208
Elections	23,189	-	-	23,189
Judicial	4,445,706	51,963	-	4,497,669
Legislative	676,858	53,246	-	730,104
Other	347,402	-	-	347,402
Health and welfare	1,614,286	20,200	(13,605)	1,620,881
Public safety				
Fire	331,850	-	-	331,850
Central communications	739,531	-	-	739,531
Correctional facility	12,470,154	369,658	-	12,839,812
Sheriff	24,017	-	-	24,017
911 service	1,959,460	10,275	-	1,969,735
Other	2,269,463	74,779	-	2,344,242
Public works	<u>65,150,772</u>	<u>2,824,967</u>	<u>(330,771)</u>	<u>67,644,968</u>
	<u>\$ 118,803,816</u>	<u>\$ 4,216,247</u>	<u>\$ (380,505)</u>	<u>\$ 122,639,558</u>

**West Baton Rouge Parish Council  
Schedule of Compensation, Benefits, and Other  
Payments to Agency Head or Chief Executive Officer  
Year Ended December 31, 2020**

**Agency Head Name: Riley Berthelot, Jr., Parish President**

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 145,865
Benefits - insurance	21,220
Benefits - retirement	17,868
Car allowance	5,608
Reimbursements	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	1,174
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	162

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

	<b>Six Month Period Ended <u>June 30, 2020</u></b>	<b>Six Month Period Ended <u>December 31, 2020</u></b>
<b>Receipts From:</b>		
West Baton Rouge Parish Sheriff, Bond Fees	\$ 17,555	\$ 17,306
West Baton Rouge Parish Sheriff, Criminal Court Costs/Fees	49,662	40,799
18th Judicial District, 20% Forfeitures	<u>9,241</u>	<u>12,428</u>
Total receipts	<u>\$ 76,458</u>	<u>\$ 70,533</u>
<b>Ending Balance of Amounts Assessed but Not Received</b>	<u>\$ -</u>	<u>\$ -</u>



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

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

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

To the Honorable Riley Berthelot, Jr., Parish President, and Council of  
West Baton Rouge Parish  
Port Allen, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, fiduciary fund, and the aggregate remaining fund information of West Baton Rouge Parish Council, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise West Baton Rouge Parish Council's basic financial statements, and have issued our report thereon dated June 30, 2021.

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

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

June 30, 2021

**West Baton Rouge Parish Council**  
**Schedule of Findings and Responses**  
**Year Ended December 31, 2020**

Part I. Summary of Auditor's Results

- 1) An unmodified opinion has been expressed on the financial statements of West Baton Rouge Parish Council as of and for the year ended December 31, 2020, and the related notes to the financial statements. An adverse opinion has been expressed on the aggregate discretely presented component units as a result of the omission of the financial data for West Baton Rouge Parish Council's legally separate component units from the financial statements as of and for the year ended December 31, 2020.
- 2) No deficiencies in internal control over financial reporting that we consider to be material weaknesses were identified.
- 3) No instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* were identified.
- 4) A single audit in accordance with *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* was not required.
- 5) A management letter was not issued.

Part II. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

No findings were noted.

**West Baton Rouge Parish Council**  
**Summary Schedule of Prior Year Findings**  
**Year Ended December 31, 2020**

Part I. Findings Related to an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

No findings were noted.

Part II. Management Letter

A management letter was not issued for the year ended December 31, 2019.