

Sworn Financial Statements and Certification of Revenues \$75,000 or Less

Entity Name: West Baton Rouge Parish Transportation Authority

Address: PO Box 757, Port Allen, LA, 70767

Telephone: 225-383-4755 Email: Jason.Mamola@wbrcouncil.org

*This annual sworn financial statement is required to be filed with the Legislative Auditor within 90 days of the end of the entity's fiscal year by sending a pdf copy by email to [ereports@lla.la.gov](mailto:ereports@lla.la.gov), faxing to 225-339-3986, or mailing to Louisiana Legislative Auditor – Local Government Services, P.O. Box 94397, Baton Rouge, LA 70804-9397.*

**AFFIDAVIT**

Personally came and appeared before the undersigned authority, Jason Mamola (officer's name), who, duly sworn, deposes and says that the financial statements herewith given present fairly, in all material respects, the financial position of WBR Parish Transportation Authority (entity's name) as of 12/31/23 (entity's year-end) and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements; that the entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations; and that the entity has complied with all laws and regulations, except as follows: \_\_\_\_\_

Complete if Applicable: In addition, Jason Mamola (officer's name), who duly sworn, deposes, and says that WBR Parish Transportation Authority (entity's name) received \$75,000 or less in revenues and other sources for the year ended 12/31/23 (entity's year-end), and accordingly, is not required to have an audit for the previously mentioned fiscal year.

Jason P. Mamola  
OFFICER'S SIGNATURE

Secretary - Treasurer  
OFFICER'S TITLE

Sworn to and subscribed before me, this 18 day of April, 2024

Virginia Hanner  
NOTARY PUBLIC SIGNATURE



Entity Name: WBR Parish Transportation Authority Fiscal Year End: 12/31/23

**Statement of Receipts and Disbursements**

**Statement A**

	General Fund	Other Fund	Total
<b>RECEIPTS (Provide Brief Description):</b>			
1. <u>Interest Income</u>	\$230.71		\$230.71
2.			
3.			
4.			
5.			
6. <b>Total receipts</b> (add lines 1 - 5)	<u>\$230.71</u>		<u>\$230.71</u>
<b>DISBURSEMENTS (Provide Brief Description):</b>			
7.			
8.			
9. <u>N/A</u>		<u>N/A</u>	
10.			
11.			
12.			
13. <b>Total Disbursements</b> (add lines 7 - 12)			
14. Change in fund balance ( Lines 6 minus 13)			
15. Fund Balance at beginning of year	\$5,287.81		\$5,287.81
16. Fund balance (deficit) at end of year (Add lines 14-15) --This amount also goes on line 12, Statement B	\$5,518.52		\$5,518.52

Identify the Basis of Accounting, if not using Cash-Basis: \_\_\_\_\_

**NOTE:** If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.*

Entity Name: WBR Parish Transportation Authority Fiscal Year End: 12/31/23

**Balance Sheet**

**Statement B**

	<u>General Fund</u>	<u>Other Fund</u>	<u>Total</u>
<b>ASSETS</b> (balances at year-end)			
1. Cash and cash equivalents	\$5,518.52		\$5,518.52
2. Investments (fair value)			
3. Office furnishings (Cost of desks, etc)			
4. Equipment (Cost of fax machine, etc)			
5. Other (brief description)			
6. <b>Total Assets</b> (add lines 1 - 5)	<u>\$5,518.52</u>		<u>\$5,518.52</u>
<b>LIABILITIES AND FUND BALANCE</b> (at year-end):			
7. Liabilities (brief description):			
8.			
9. <span style="margin-left: 100px;">N/A</span>		N/A	
10.			
11. <b>Total Liabilities</b> (add lines 7 - 10)			
12. Fund balance (amount from Line 16 on Statement A)	\$5,518.52		\$5,518.52
13. Other			
14. <b>Total Liabilities and Fund Balance</b> (add lines 11 - 13)	<u>\$5,518.52</u>		<u>\$5,518.52</u>

Statement C

**Schedule of Compensation, Benefits and Other Payments to Entity Head**

Agency Head Name, Title: \_\_\_\_\_

<b>Purpose</b>	<b>Dollar Amount</b>
1. Salary	
2. Benefits-insurance	
3. Benefits-retirement	
4. Benefits-other (describe)	
5. Benefits-other (describe)	
6. Benefits-other (describe)	
7. Car allowance	
8. Vehicle provided by government (if reported on your W-2)	
9. Per diem	
10. Reimbursements	
11. Travel	
12. Registration fees	
13. Conference travel	
14. Housing	
15. Unvouchered expenses (example: travel advances, etc.)	
16. Special meals	
17. Other	
18. TOTAL (enter total of line 1-17)	

Please check here if the Agency Head does not receive any compensation, benefits, and other payments. (Act 462 of the 2015 Legislative Session allows nongovernmental entities or not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from the public funds.)

## **Instructions to Prepare Sworn Financial Statements for the Louisiana Legislative Auditor**

The enclosed financial statement has four pages:

**The first page is an affidavit** in which you will affirm that your revenues are in line with the reporting requirements for a sworn financial statement:

**Governmental agencies:** Affirm that you received \$75,000 or less in total revenues during the year.

**Non-profit entities:** Affirm that you received \$75,000 or less in public funds during the year.

--Public funds are those received from a state or local governmental entity, or federal funds passed from a state or local governmental entity.

--PLEASE NOTE: Non-profit entities are not required to submit a financial report to the Legislative Auditor during any year in which they did not receive any public funds. Please notify us in writing that your entity did not receive any public funds during the year under consideration. Please inform us prior to the due date of your report to stay in compliance with the state law.

**The second page is Statement A.** This statement tells the Legislative Auditor how much public funds your agency took in and paid out during the year. . See instructions below.

**The third page is Statement B.** This statement tells the Legislative Auditor what your ending balances are in the various accounts as listed on the form. See instructions below.

**The fourth page is Statement C.** This statement is the schedule of compensation, benefits, and other payments made to the head of your agency or the chief executive officer. It is **required** to be completed by Act 706 of the 2014 Legislative Session. See instructions below.

**Instructions to Prepare Statement A:** The cash basis of accounting is presumed unless the entity notes otherwise on Statement A.

### **Receipts – Monies Received During the Year:**

1. The **General Fund** column is used to report any monies your agency receives or expends for general purposes. The **Other Fund** column is used to report any monies your agency receives or expends for special purposes, such as restricted grant funds or utilities.
2. Line 1-5. List the types and amounts of your agency's receipts, or monies your agency received, during the year. Give a brief explanation of what these receipts were (taxes, fees, grants from which federal/state/local sources, etc.) A separate page may be used if necessary.
3. Line 6. Enter total of lines 1-5.

**NOTE: If the entity receives any funds from pre- or post-adjudication court costs, fines, and/or fees, the entity must use one or more of the following categories in the receipts description fields: *Civil Fees; Bond Fees; Asset Forfeiture/Sale; Pre-Trial Diversion Program; Criminal Court Costs/Fees; Criminal Contempt Fines; Other Criminal Fines; Restitution; and Probation/Parole/Supervision Fees.***

### **Disbursements – Money Spent During the Year:**

4. Lines 7-12. List the types and amounts of your agency's disbursements, or monies your agency paid out, during the year. Give a brief description of what these disbursements were for (payroll, rent, utilities, etc.).
5. Line 13. Enter total of lines 7-12.
6. Line 14. Enter the difference between Line 13 and Line 6. If line 13 is greater than line 6, indicate that the line 14 amount is a negative number.
7. Line 15. Enter your agency's fund balance, this is the amount carried over from last year, if applicable.
8. Line 16. Enter the total of lines 14 and 15; this is the Fund Balance.
9. **If line 16 of Statement A is zero, and all of the amounts in Statement B are zero, you do not need to submit Statement B.**

### **Instructions to Prepare Statement B:**

#### **Assets:**

Line 1. **Cash and cash equivalents on hand.** Enter your agency's ending cash balance (this includes petty cash, all checking and savings accounts, and CD's with maturity less than 3 months).

Line 2. **Investments on hand.** Enter your agency's ending investment balance. Leave blank if your agency has no investments.

Line 3. **Office furnishings.** Enter the cost of your agency's office furnishings, less any depreciation (if applicable). Leave blank if your agency is not keeping track of this information.

Line 4. **Equipment.** Enter the cost of your agency's equipment, less any depreciation (if applicable). Leave blank if your agency is not keeping track of this information.

Line 6. **Total Assets.** Enter total of lines 1 - 5.

#### **Liabilities and Fund Balance:**

Lines 7-10. **Liabilities.** List the type and amount of any bills your agency owes to outside parties, but has not paid out at the end of the year (payroll, payments due to vendors, etc.).

Line 11. **Total Liabilities.** Enter the total of lines 7 - 10.

Line 12. **Fund balance.** Enter the amount, if any, from line 16 of Statement A.

Line 13. **Other.** Leave blank unless you have other fund balances.

Line 14. **Total Liabilities and Fund Balance.** Enter the total of lines 11, 12, and 13.

[NOTE: *Line 6 should equal line 14* — Total Assets = Total Liabilities Plus Fund Balance.]

### **Instructions to Prepare Statement C:**

This statement is the schedule of compensation, benefits, and other payments made to the head of your entity or the chief executive officer. It is **required to be completed and submitted** per Act 706 of the 2014 Legislative Session.

1. Enter your agency name at the top of page.
2. Enter the name and title of the head or chief executive officer of your agency.
3. Enter the amounts of compensation and/or benefits received in the appropriate lines.
4. Enter the total of lines 1-17 on line 18.
5. **If the head or chief executive officer of your agency does not receive any compensation or benefits, please check the statement at the bottom of the form.**
6. **Note for Non-profit Entities:** Act 462 of the 2015 Legislative Session amends Act 706 to allow not-for-profit (quasi-public) entities to report on the Act 706 schedule **only** those payments to the agency head that are derived from public funds.

### **Instructions to Complete and Submit Financial Statement Forms:**

1. Take Statement A, Statement C, (and Statement B if filled out) and the affidavit page to a notary public. Fill out all the information in the affidavit form in the presence of the notary. The notary will witness your signature and affix his or her seal to the affidavit.
2. **MAKE AND RETAIN A COPY OF ALL INFORMATION THAT YOU SEND TO THE LEGISLATIVE AUDITOR FOR YOUR RECORDS.**
3. Send to the Legislative Auditor the affidavit, Statement A and Statement C, (and statement B if applicable) **on or before ninety days after your agency's fiscal year end.**

Please submit a copy of the report JUST ONCE, either by email to: [ereports@lla.la.gov](mailto:ereports@lla.la.gov)

Or by fax: 225-339-3986.

If you wish to submit by regular mail then sent to our mailing address, last choice for submission of your report:

**Louisiana Legislative Auditor – Local Government Services**

**Post Office Box 94397**

**Baton Rouge, LA 70804-9397**

TEMP - RETURN SERVICE REQUESTED  
00001714-0003427-0001-0001-TIMC0026510131230220

WEST BATON ROUGE PARISH  
PO BOX 757  
PORT ALLEN, LA 70767-0757

PERIODIC STATEMENT  
Date: Jan 31, 2023  
Period: Jan 01, 2023 to Jan 31, 2023  
(31 Days)  
Enclosures: 0

Private Banker:  
Glen Daigle

**Public Funds NOW Account**  
**ACCOUNT : CK - 000030013514**

West Baton Rouge Parish  
Chance Lamar Stephens

**Account Summary**

Beginning Balance as of 01/01/23	5,287.81
Deposits & Other Credits	13.60
Charges & Fees	0.00
Checks & Other Debits	0.00
Average Balance	5,287.81
Ending Balance as of 01/31/23	5,301.41

**Charges and Fees Related to Overdrafts and Returned Items**

	Total For This Period	Total Year-to-Date
Total Overdraft Fees:	0.00	0.00
Total Returned Items Fees:	0.00	0.00

**Deposits and Withdrawals Transaction Information**

Date	Number	Transaction Description	Credit Amount	Debit Amount
01/31		CR Rate Change: 3.000 To 3.850 %		
01/31		Interest Credit	13.60	

**Daily Balance Information**

Date	Balance	Date	Balance	Date	Balance
01/31	5,301.41				



NOTE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Payments received at the address indicated on this statement by 5:00 p.m. Central Time each banking day will be credited as of that date.

00001714-0003427-0001-0001-TIMC0026510131230220(00001714)-000003429



100 MBL Bank Dr. • Minden, LA 71055

STATEMENT OF ACCOUNT

Page: 1 of 1

Account: 30013514

TEMP - RETURN SERVICE REQUESTED

00001622-0003243-0001-0001-TIMC0026511231239015

WEST BATON ROUGE PARISH  
PO BOX 757  
PORT ALLEN, LA 70767-0757

PERIODIC STATEMENT

Date: Dec 31, 2023

Period: Dec 01, 2023 to Dec 31, 2023  
(31 Days)

Enclosures: 0

Private Banker:

Glen Daigle

**Public Funds NOW Account**  
**ACCOUNT : CK - 000030013514**

West Baton Rouge Parish  
Chance Lamar Stephens

**Account Summary**

Beginning Balance	
as of 12/01/23	5,496.34
Deposits & Other Credits	22.18
Charges & Fees	0.00
Checks & Other Debits	0.00
Average Balance	5,496.34
Ending Balance	
as of 12/31/23	5,518.52

**Charges and Fees Related to Overdrafts and Returned Items**

	Total For This Period	Total Year-to-Date
Total Overdraft Fees:	0.00	0.00
Total Returned Items Fees:	0.00	0.00

**Deposits and Withdrawals Transaction Information**

Date	Number	Transaction Description	Credit Amount	Debit Amount
12/31		Interest Credit	22.18	

**Daily Balance Information**

Date	Balance	Date	Balance	Date	Balance
12/31	5,518.52				

00001622-0003243-0001-0001-TIMC0026511231239015



NOTE: SEE REVERSE SIDE FOR IMPORTANT INFORMATION

Payments received at the address indicated on this statement by 5:00 p.m. Central Time each banking day will be credited as of that date.



**Register Report - Last year**

1/1/2023 through 12/31/2023

4/19/2024

Page 1

Date	Account	Num	Description	Memo	Category	Tag	Clr	Amount
<b>BALANCE 12/31/2022</b>								<b>5,287.81</b>
1/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	13.60
2/28/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	15.65
3/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	17.39
4/30/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	17.28
5/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	19.54
6/30/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	18.98
7/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	19.69
8/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	21.82
9/30/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	21.21
10/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	22.00
11/30/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	21.37
12/31/2023	TRANSPO...	EFT	INTEREST CRE...		INTEREST INC		R	22.18
<b>1/1/2023 - 12/31/2023</b>								<b>230.71</b>
<b>BALANCE 12/31/2023</b>								<b>5,518.52</b>
<b>TOTAL INFLOWS</b>								<b>230.71</b>
<b>TOTAL OUTFLOWS</b>								<b>0.00</b>
<b>NET TOTAL</b>								<b>230.71</b>