

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2016**

EXHIBIT A - 1

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	
<b>ASSETS</b>				
Cash and cash equivalents (Note 3)	\$ 144,604,993	\$ 77,155,401	\$ 221,760,394	\$ 16,523,303
Investments (Note 3)	230,202,409	63,941,928	294,144,337	--
Receivables - net (Note 13)	126,369,730	22,185,696	148,555,426	17,266,220
Due from other governments (Note 11)	25,783,583	7,066,249	32,849,832	4,149,700
Prepaid items	314,324	98,350	412,674	105,917
Loans receivable	4,141,033	--	4,141,033	1,307,614
Inventory	929,635	73,778	1,003,413	5,218,455
Other assets	--	--	--	326,969
Restricted assets:				
Cash and cash equivalents (Note 3)	--	77,586,036	77,586,036	13,319,450
Investments (Note 3)	--	254,377,143	254,377,143	--
Receivables - net (Note 13)	--	497,491	497,491	--
Capital assets (Note 6):				
Non-depreciable	227,009,157	256,280,147	483,289,304	129,295
Depreciable, net	670,688,345	1,667,319,227	2,338,007,572	106,920,449
Total assets	<u>1,430,043,209</u>	<u>2,426,581,446</u>	<u>3,856,624,655</u>	<u>165,267,372</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on refunding	13,302,464	40,609,597	53,912,061	5,034,672
Deferred outflows on derivative instruments	11,998,056	81,685,519	93,683,575	--
Deferred outflow for pensions	167,683,658	14,805,823	182,489,481	12,439,911
Total deferred outflows of resources	<u>192,984,178</u>	<u>137,100,939</u>	<u>330,085,117</u>	<u>17,474,583</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	38,918,302	48,007,149	86,925,451	6,856,642
Internal balances (Note 11)	(3,751,937)	3,751,937	--	--
Due to other governments	702,628	--	702,628	194,416
Accrued payables	10,658,602	28,327,426	38,986,028	1,479,832
Unearned revenue	292,919	1,119,608	1,412,527	--
Deposits and escrow accounts	13,617,949	--	13,617,949	--
Other liabilities	--	--	--	29,383
Non-current liabilities (Note 10):				
Due within one year	31,033,960	17,412,264	48,446,224	2,202,387
Due in more than one year	1,386,742,806	1,689,969,954	3,076,712,760	169,747,920
Total liabilities	<u>1,478,215,229</u>	<u>1,788,588,338</u>	<u>3,266,803,567</u>	<u>180,510,580</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Resources received before time requirements	666,640	--	666,640	--
Deferred inflow for pensions	5,784,596	472,669	6,257,265	3,733,954
Total deferred inflows of resources	<u>6,451,236</u>	<u>472,669</u>	<u>6,923,905</u>	<u>3,733,954</u>
<b>NET POSITION</b>				
Net investment in capital assets	681,551,284	603,448,781	1,285,000,065	10,039,744
Restricted for (Note 14):				
Capital projects	84,409,546	9,301,031	93,710,577	--
Debt service	6,299,219	51,180,782	57,480,001	15,862,062
Passenger facility charges	--	434,523	434,523	--
External legal constraints	73,059,328	65,000,000	138,059,328	3,312,446
Unrestricted	(706,958,455)	45,256,261	(661,702,194)	(30,716,831)
Total net position	<u>\$ 138,360,922</u>	<u>\$ 774,621,378</u>	<u>\$ 912,982,300</u>	<u>\$ (1,502,579)</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Function/Programs</b>				
<b>Primary government:</b>				
Governmental activities:				
General government	\$ 108,208,288	\$ 20,789,473	\$ 422,680	\$ --
Public safety	314,981,297	30,512,434	52,471,976	3,326,044
Transportation	79,123,830	194,265	598,908	19,103,812
Health and welfare	10,928,627	981,588	456,396	--
Culture and recreation	49,085,727	281,318	90,566	300,000
Conservation and development	47,512,305	4,037,848	29,704,145	3,424,812
Interest and fiscal charges on long-term debt	13,205,563	--	--	--
Total governmental activities	<u>623,045,637</u>	<u>56,796,926</u>	<u>83,744,671</u>	<u>26,154,668</u>
Business-type activities:				
Airport	29,918,728	19,693,843	943,847	5,326,422
Sewer	168,849,868	80,646,183	6,776,839	5,295,743
Solid waste collection and disposal	40,969,205	41,763,612	--	--
Convention center	13,794,524	6,972,715	516,237	1,539,167
Parking facilities	784,453	915,276	--	--
Total business-type activities	<u>254,316,778</u>	<u>149,991,629</u>	<u>8,236,923</u>	<u>12,161,332</u>
Total primary government	<u>\$ 877,362,415</u>	<u>\$ 206,788,555</u>	<u>\$ 91,981,594</u>	<u>\$ 38,316,000</u>
<b>Component units:</b>				
Judicial court services	\$ 55,482,759	\$ 25,989,094	\$ 19,101,066	\$ --
Economic development districts	2,742,167	310,608	160,850	--
Mass transit	30,216,212	2,461,875	--	6,184,485
Total component units	<u>\$ 88,441,138</u>	<u>\$ 28,761,577</u>	<u>\$ 19,261,916</u>	<u>\$ 6,184,485</u>

General revenues:

Taxes:

- Property
- Gross receipts business
- Sales
- Occupancy
- Occupational
- Insurance premium
- Gaming admissions
- Interest and penalties - delinquent taxes

Miscellaneous

- Grants and contributions not restricted to specific programs
- Investment earnings
- Gain on sale of capital assets

Special item - Closing of Central Wastewater Treatment Plant

Transfers (to) from other funds

Total general revenues and transfers

Change in net position

Net position - beginning of year

Net position - end of year

The accompanying notes are an integral part of this statement.

<b>Net (Expense) Revenue and Changes in Net Position</b>			
<b>Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (86,996,135)	\$ --	\$ (86,996,135)	\$ --
(228,670,843)	--	(228,670,843)	--
(59,226,845)	--	(59,226,845)	--
(9,490,643)	--	(9,490,643)	--
(48,413,843)	--	(48,413,843)	--
(10,345,500)	--	(10,345,500)	--
(13,205,563)	--	(13,205,563)	--
<u>(456,349,372)</u>	<u>--</u>	<u>(456,349,372)</u>	<u>--</u>
--	(3,954,616)	(3,954,616)	--
--	(76,131,103)	(76,131,103)	--
--	794,407	794,407	--
--	(4,766,405)	(4,766,405)	--
--	130,823	130,823	--
<u>--</u>	<u>(83,926,894)</u>	<u>(83,926,894)</u>	<u>--</u>
<u>(456,349,372)</u>	<u>(83,926,894)</u>	<u>(540,276,266)</u>	<u>--</u>
--	--	--	(10,392,599)
--	--	--	(2,270,709)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(21,569,852)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(34,233,160)</u>
102,274,022	--	102,274,022	16,862,111
23,135,712	--	23,135,712	--
246,244,661	47,562,982	293,807,643	447,573
2,435,532	357,650	2,793,182	1,992,134
10,978,482	--	10,978,482	--
3,991,786	--	3,991,786	--
9,978,693	--	9,978,693	--
1,339,165	--	1,339,165	--
16,422	--	16,422	928,004
6,294,365	--	6,294,365	9,028,467
1,825,378	2,991,965	4,817,343	400,068
2,190,304	13,886	2,204,190	--
--	(13,467,647)	(13,467,647)	--
<u>2,757,748</u>	<u>(2,757,748)</u>	<u>--</u>	<u>--</u>
<u>413,462,270</u>	<u>34,701,088</u>	<u>448,163,358</u>	<u>29,658,357</u>
(42,887,102)	(49,225,806)	(92,112,908)	(4,574,803)
<u>181,248,024</u>	<u>823,847,184</u>	<u>1,005,095,208</u>	<u>3,072,224</u>
<u>\$ 138,360,922</u>	<u>\$ 774,621,378</u>	<u>\$ 912,982,300</u>	<u>\$ (1,502,579)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	<b>General Fund</b>	<b>Library Board of Control</b>	<b>Grants</b>
<b>ASSETS</b>			
Cash and cash equivalents (Note 3)	\$ 25,873,397	\$ 26,581,783	\$ 8,607
Investments (Note 3)	44,054,704	45,260,875	--
Property taxes receivable - net (Note 4)	24,042,319	39,942,511	--
Gross receipts business taxes receivable	4,266,506	--	--
Sales taxes receivable	19,583,218	--	--
Interest and penalties receivable on taxes	71,246	--	--
Accounts receivable - net (Note 13)	1,758,894	--	3,023
Accrued interest receivable	158,417	143,074	15,589
Due from other funds (Note 11)	8,398,419	--	3,000,000
Due from other governments (Note 11)	2,835,092	2,294,749	16,626,904
Loans receivable	--	--	4,141,033
Inventory	726,423	--	--
	<u>\$ 131,768,635</u>	<u>\$ 114,222,992</u>	<u>\$ 23,795,156</u>
<b>LIABILITIES</b>			
Accounts and contracts payable	\$ 17,697,502	\$ 2,491,130	\$ 7,368,933
Due to other funds (Note 11)	--	34,807,856	--
Due to other governments	285,017	--	--
Accrued payables	3,735,586	383,135	250,151
Unearned revenue	--	--	119,340
Deposits and escrow accounts	12,856,482	--	761,467
Total liabilities	<u>34,574,587</u>	<u>37,682,121</u>	<u>8,499,891</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	1,124,315	1,675,653	--
Unavailable revenue - revenue sharing	633,791	--	--
Resources received before time requirements	--	--	666,640
Total deferred inflows of resources	<u>1,758,106</u>	<u>1,675,653</u>	<u>666,640</u>
<b>FUND BALANCES (Note 14):</b>			
Nonspendable	726,423	--	--
Restricted	182,271	74,865,218	14,628,625
Committed	51,410,700	--	--
Assigned	30,194,810	--	--
Unassigned	12,921,738	--	--
Total fund balances	<u>95,435,942</u>	<u>74,865,218</u>	<u>14,628,625</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 131,768,635</u>	<u>\$ 114,222,992</u>	<u>\$ 23,795,156</u>

The accompanying notes are an integral part of this statement.

<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 47,598,902	\$ 38,365,313	\$ 138,428,002
81,115,169	49,254,080	219,684,828
--	28,709,402	92,694,232
--	--	4,266,506
2,944,056	1,932,958	24,460,232
--	--	71,246
194,015	2,198,676	4,154,608
223,877	139,338	680,295
41,699,273	--	53,097,692
1,914,902	2,111,936	25,783,583
--	--	4,141,033
--	--	726,423
<u>\$ 175,690,194</u>	<u>\$ 122,711,703</u>	<u>\$ 568,188,680</u>
\$ 5,791,492	\$ 4,295,438	\$ 37,644,495
--	14,537,899	49,345,755
--	417,611	702,628
5,471	616,573	4,990,916
173,579	--	292,919
--	--	13,617,949
<u>5,970,542</u>	<u>19,867,521</u>	<u>106,594,662</u>
--	1,304,048	4,104,016
--	58,414	692,205
<u>--</u>	<u>--</u>	<u>666,640</u>
<u>--</u>	<u>1,362,462</u>	<u>5,462,861</u>
--	--	726,423
142,906,439	91,933,723	324,516,276
26,813,213	9,547,997	87,771,910
--	--	30,194,810
--	--	12,921,738
<u>169,719,652</u>	<u>101,481,720</u>	<u>456,131,157</u>
<u>\$ 175,690,194</u>	<u>\$ 122,711,703</u>	<u>\$ 568,188,680</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET POSITION  
DECEMBER 31, 2016**

EXHIBIT A - 4

Fund balances - total governmental funds		\$ 456,131,157
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.		
Governmental capital assets	1,611,263,880	
Less accumulated depreciation	<u>(722,784,185)</u>	888,479,695
Assets used in governmental activities that are not financial resources, and, therefore, are not reported in the governmental funds.		
Prepaid items		314,324
Some revenues were collected more than sixty days after year-end and, therefore, are not available soon enough to pay for current-period expenditures.		
Property tax revenue	4,104,016	
Louisiana revenue sharing	<u>692,205</u>	4,796,221
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
Accrued interest payable	(5,626,447)	
Bonds payable	(306,241,427)	
Deferred premium and discount	(19,447,023)	
Deferred amount on refunding	13,302,464	
Obligation payable	(4,805,419)	
Compensated absences payable	(29,384,869)	
Claims and judgments payable	(32,150,412)	
Employee benefits payable	(5,493,789)	
Net other post employment benefit obligation	(409,577,176)	
Net pension liability	<u>(598,502,389)</u>	(1,397,926,487)
Deferred inflows and outflows of resources for pension plans are not due and payable in the current period and, therefore, are not reported in the governmental funds.		
		161,899,062
Internal service funds are used by management to charge the costs of fleet management and maintenance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
		<u>24,666,950</u>
Net position of governmental activities		<u>\$ 138,360,922</u>



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<u>General Fund</u>	<u>Library Board of Control</u>	<u>Grants</u>
<b>REVENUES</b>			
Taxes:			
Property	\$ 25,995,173	\$ 42,977,217	\$ --
Gross receipts business taxes	23,135,712	--	--
Sales	194,192,842	--	--
Occupancy	1,389,190	--	--
Occupational	10,978,482	--	--
Insurance premiums	3,991,786	--	--
Gaming admissions	9,978,693	--	--
Interest and penalties - delinquent	1,339,165	--	--
Licenses and permits	5,033,929	--	--
Intergovernmental revenues	14,736,867	--	77,056,130
Charges for services	23,553,236	82,659	--
Fines and forfeits	1,416,609	173,422	--
Investment earnings	417,906	378,414	24,687
Miscellaneous revenues	1,766,114	16,581	3,941,370
Total revenues	<u>317,925,704</u>	<u>43,628,293</u>	<u>81,022,187</u>
<b>EXPENDITURES</b>			
Current:			
General government	74,256,650	--	264,036
Public safety	170,684,819	--	50,023,602
Transportation	32,030,597	--	4,343
Health and welfare	4,591,245	--	440,954
Culture and recreation	1,616,425	37,502,610	--
Conservation and development	4,701,318	--	33,895,437
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Capital outlay	--	285,864	6,978,016
Intergovernmental	17,014,951	--	--
Total expenditures	<u>304,896,005</u>	<u>37,788,474</u>	<u>91,606,388</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13,029,699</u>	<u>5,839,819</u>	<u>(10,584,201)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (Note 12)	90,000	--	11,633,238
Transfers out (Note 12)	(21,458,242)	(9,074,780)	--
Proceeds of capital asset disposition	1,970,984	--	1,500
Total other financing sources and uses	<u>(19,397,258)</u>	<u>(9,074,780)</u>	<u>11,634,738</u>
Net change in fund balances	(6,367,559)	(3,234,961)	1,050,537
Fund balances, January 1	<u>101,803,501</u>	<u>78,100,179</u>	<u>13,578,088</u>
Fund balances, December 31	<u>\$ 95,435,942</u>	<u>\$ 74,865,218</u>	<u>\$ 14,628,625</u>

The accompanying notes are an integral part of this statement.



<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ --	\$ 31,152,122	\$ 100,124,512
--	--	23,135,712
6,995,300	45,056,519	246,244,661
--	1,046,342	2,435,532
--	--	10,978,482
--	--	3,991,786
--	--	9,978,693
--	--	1,339,165
--	--	5,033,929
13,283,336	5,333,842	110,410,175
--	19,745,639	43,381,534
--	741,489	2,331,520
559,317	375,154	1,755,478
<u>1,378,570</u>	<u>1,063,641</u>	<u>8,166,276</u>
<u>22,216,523</u>	<u>104,514,748</u>	<u>569,307,455</u>
--	1,568,303	76,088,989
--	43,158,232	263,866,653
--	11,384,991	43,419,931
--	4,432,934	9,465,133
--	--	39,119,035
--	3,602,824	42,199,579
--	19,529,285	19,529,285
--	14,395,321	14,395,321
39,165,740	2,122,773	48,552,393
--	550,000	17,564,951
<u>39,165,740</u>	<u>100,744,663</u>	<u>574,201,270</u>
<u>(16,949,217)</u>	<u>3,770,085</u>	<u>(4,893,815)</u>
17,662,832	6,446,286	35,832,356
(343,120)	(2,152,386)	(33,028,528)
--	14,934	1,987,418
<u>17,319,712</u>	<u>4,308,834</u>	<u>4,791,246</u>
370,495	8,078,919	(102,569)
<u>169,349,157</u>	<u>93,402,801</u>	<u>456,233,726</u>
<u>\$ 169,719,652</u>	<u>\$ 101,481,720</u>	<u>\$ 456,131,157</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES  
OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ (102,569)

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

Governmental funds report capital outlays 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	48,552,393	
Depreciation expense	<u>(44,059,337)</u>	4,493,056

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net position. 1,248,913

Because some revenues will not be collected for several months after year-end, they are not considered "available" revenues in the governmental funds.

Property tax revenue	2,149,510	
Louisiana revenue sharing	7,746	
U.S. Health and Human Services	(790,239)	
East Baton Rouge Parish Sheriff - criminal jury receipts	(38,417)	
East Baton Rouge Parish Sheriff - prison medical charges	<u>(49,860)</u>	1,278,740

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

Amortization of bond insurance costs	(69,046)	
Amortization of premium and discount	1,805,880	
Amortization of amount on refunding	(1,303,583)	
Principal payments	19,529,285	
Adjustment for debt recorded in business type activities	<u>(348,333)</u>	19,614,203

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

Net other post employment benefit obligation	(40,746,271)	
Accrued interest payable	677,707	
Compensated absences payable	(2,317,779)	
Claims and judgments payable	3,308,441	
Employee benefits payable	(342,254)	
Net pension liability and deferred inflows and outflows for pensions	<u>(30,301,048)</u>	(69,721,204)

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities. 301,759

Change in net position of governmental activities \$ (42,887,102)

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 27,095,090	\$ 27,095,090	\$ 25,995,173	\$ (1,099,917)
Gross receipts business taxes	23,800,900	24,304,895	23,135,712	(1,169,183)
General sales and use taxes	185,486,670	188,201,202	194,192,842	5,991,640
Occupancy taxes	1,400,000	1,400,000	1,389,190	(10,810)
Occupational taxes	10,750,000	10,750,000	10,978,482	228,482
Insurance premiums taxes	3,900,000	3,900,000	3,991,786	91,786
Gaming admissions taxes	9,500,000	9,500,000	9,978,693	478,693
Interest and penalties - delinquent taxes	1,527,000	1,527,000	1,339,165	(187,835)
Total taxes	<u>263,459,660</u>	<u>266,678,187</u>	<u>271,001,043</u>	<u>4,322,856</u>
Licenses and permits:				
Use of streets:				
Public conveyances	40,000	40,000	88,860	48,860
Bicycle registration fees	30,000	30,000	21,505	(8,495)
Occupational and professional:				
Air conditioning and heating	38,000	38,000	29,585	(8,415)
Electrical contractors	45,000	45,000	50,095	5,095
Plumbers	40,000	40,000	33,443	(6,557)
House moving	500	500	75	(425)
Garbage collectors	43,800	43,800	32,800	(11,000)
Classified employees	180,000	180,000	149,390	(30,610)
Retail clerks	118,000	118,000	100,965	(17,035)
Entertainers	6,000	6,000	6,330	330
Liquor and beer	590,400	590,400	583,322	(7,078)
Restaurant	28,900	28,900	33,915	5,015
Gaming	6,000	6,000	4,770	(1,230)
Chauffeurs	3,900	3,900	3,680	(220)
Second hand dealers	1,000	1,000	660	(340)
Construction permits:				
Air conditioning and heating	275,000	275,000	319,156	44,156
Electrical	425,000	425,000	490,459	65,459
Building	1,750,000	1,750,000	1,802,038	52,038
Plumbing and gas	375,000	375,000	465,733	90,733
House moving	1,500	1,500	100	(1,400)
Fence	1,000	1,000	560	(440)
Special events	42,000	42,000	42,720	720
Alarm user	40,000	40,000	36,850	(3,150)
Animal control and rescue center licenses	657,000	657,000	694,850	37,850
Other permits	40,800	40,800	42,068	1,268
Total licenses and permits	<u>4,778,800</u>	<u>4,778,800</u>	<u>5,033,929</u>	<u>255,129</u>
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	653,920	653,920	657,580	3,660
Department of Military Affairs	78,000	78,000	666,410	588,410
Juvenile meal reimbursement	55,000	55,000	62,738	7,738

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES (continued)</b>				
Intergovernmental revenues (continued):				
State grants (continued):				
Transportation:				
Street maintenance	\$ 536,320	\$ 536,320	\$ 525,180	\$ (11,140)
Culture and recreation:				
Hotel/motel sales tax	73,170	73,170	--	(73,170)
State shared revenues:				
Beer taxes	410,000	410,000	439,876	29,876
Insurance company taxes	1,041,160	1,041,160	918,861	(122,299)
Louisiana revenue sharing	1,098,710	1,098,710	1,045,246	(53,464)
Mineral royalties	92,000	92,000	15,412	(76,588)
Severance taxes	900,000	900,000	489,568	(410,432)
On-behalf payments for salaries and benefits	9,431,810	9,152,614	9,123,980	(28,634)
Retiree drug subsidy	--	--	790,239	790,239
Payments in lieu of taxes - Federal government	1,500	1,500	1,777	277
Total intergovernmental revenues	<u>14,371,590</u>	<u>14,092,394</u>	<u>14,736,867</u>	<u>644,473</u>
Charges for services:				
General government:				
City court civil fees	1,295,000	1,295,000	1,206,018	(88,982)
Judiciary court costs	850,000	850,000	557,979	(292,021)
City court school fees	180,000	180,000	118,963	(61,037)
City court bench warrant fees	1,100,000	1,100,000	742,431	(357,569)
City court miscellaneous fees	485,000	485,000	409,874	(75,126)
City court credit card payment fees	35,000	35,000	36,692	1,692
City court expungement	35,000	35,000	26,198	(8,802)
City court home incarceration monitoring	6,000	6,000	1,420	(4,580)
City court mortgage recordation fees	8,000	8,000	12,580	4,580
City court pre-trial administrative fee	65,000	65,000	52,280	(12,720)
City constable civil fees	900,000	900,000	993,640	93,640
City prosecutor bond posting fee	22,000	22,000	4,389	(17,611)
Misdemeanor detention fund - warrant recall	--	316,859	316,859	--
Central services support	8,000,000	8,000,000	8,447,700	447,700
Central services support - inventory	32,800	32,800	59,779	26,979
Central services support - auction facility	40,000	40,000	30,182	(9,818)
Sales tax collection charges	2,700,000	2,700,000	3,013,181	313,181
Occupancy tax collection charges	33,000	33,000	37,000	4,000
NSF check fees	3,000	3,000	1,039	(1,961)
Credit card processing fees	60,000	60,000	106,008	46,008
Online permitting technology fees	50,000	50,000	46,158	(3,842)
Bench advertising	20,000	20,000	35,414	15,414
Board of adjustment fees	6,000	6,000	4,205	(1,795)
Sale of construction codes and plans	8,000	8,000	4,111	(3,889)
Adult DWI pretrial fees	100,000	100,000	60,230	(39,770)
Pre-trial diversion fees	490,000	490,000	497,893	7,893
Notice of intent	50,000	50,000	61,986	11,986
Adjudicated property	50,000	50,000	62,697	12,697

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES (continued)</b>				
Charges for services (continued):				
General government (continued):				
Zoning fees	\$ 105,000	\$ 105,000	\$ 91,556	\$ (13,444)
Planning assistance	96,000	96,000	94,658	(1,342)
Planning advertising fees	30,000	30,000	31,900	1,900
Weed cutting charges	50,000	50,000	26,563	(23,437)
Miscellaneous	14,930	14,930	17,912	2,982
Public safety:				
Subdivision inspection, testing and plan review	26,000	26,000	30,900	4,900
Flood determination fees	22,000	22,000	26,529	4,529
Commercial and residential plan review	410,000	410,000	374,206	(35,794)
Sale of reports and photos	250,000	250,000	291,623	41,623
Sobriety test	40,000	40,000	32,474	(7,526)
False alarm fees	250,000	250,000	213,859	(36,141)
Reimbursements for overtime	400,000	400,000	497,863	97,863
Traffic safety fees	3,000,000	3,181,072	3,630,505	449,433
Code enforcement fees	20,000	20,000	23,510	3,510
Prison medical charges	55,000	55,000	102,538	47,538
Coroners fees	575,870	575,870	641,572	65,702
Miscellaneous	31,200	31,200	70,815	39,615
Transportation:				
Parking meters	250,000	250,000	194,265	(55,735)
Health and welfare:				
Animal control center enforcement income	45,000	45,000	45,133	133
Animal control credit card payment fees	5,000	5,000	7,329	2,329
Culture and recreation:				
Summer programs:				
Jewel J. Newman Community Center	12,000	17,825	8,656	(9,169)
Conservation and development:				
Rent/utilities/donations:				
Leo S. Butler Community Center	17,500	17,500	17,364	(136)
Jewel J. Newman Community Center	22,340	50,230	82,440	32,210
Dr. Martin Luther King, Jr. Community Center	19,160	19,160	24,890	5,730
Chaneyville Community Center	--	--	845	845
Charles R. Kelly Community Center	20,480	20,480	26,425	5,945
Total charges for services	<u>22,391,280</u>	<u>22,922,926</u>	<u>23,553,236</u>	<u>630,310</u>
Fines and forfeits:				
City court criminal fines and forfeitures	325,000	325,000	182,323	(142,677)
City court forfeitures	100,000	100,000	71,588	(28,412)
City court traffic fines	1,600,000	1,600,000	1,092,095	(507,905)
Alcoholic Beverage Control Board fines	58,000	58,000	70,603	12,603
Total fines and forfeits	<u>2,083,000</u>	<u>2,083,000</u>	<u>1,416,609</u>	<u>(666,391)</u>
Investment earnings	<u>100,500</u>	<u>100,500</u>	<u>417,906</u>	<u>317,406</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES (continued)</b>				
Miscellaneous revenues:				
Rentals	\$ 287,600	\$ 287,600	\$ 338,626	\$ 51,026
Oil, gas and mineral royalties	115,000	115,000	28,616	(86,384)
Airport note	427,130	427,130	427,133	3
Subrogation recovery and restitution	--	4,442	3,708	(734)
Condemnations	90,000	90,000	59,942	(30,058)
Juvenile detention meals	4,000	4,000	1,304	(2,696)
Confiscated funds - police	120,000	120,000	236,390	116,390
Police - miscellaneous revenues	20,000	20,000	47,574	27,574
LACLE-CVR reimbursement	--	28,175	48,648	20,473
Juvenile detention reimbursement	100,000	100,000	114,105	14,105
Donations and contributions	36,500	44,418	52,918	8,500
Animal control and rescue center contributions	237,360	237,360	234,276	(3,084)
Other	13,000	140,387	172,874	32,487
Total miscellaneous revenues	<u>1,450,590</u>	<u>1,618,512</u>	<u>1,766,114</u>	<u>147,602</u>
Total revenues	<u>308,635,420</u>	<u>312,274,319</u>	<u>317,925,704</u>	<u>5,651,385</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Metropolitan council	1,450,505	1,455,165	1,278,996	176,169
Council administrator	2,186,145	2,204,456	2,088,349	116,107
Council budget office	226,089	239,088	212,839	26,249
Parish attorney	7,730,541	7,828,802	7,448,125	380,677
Public information office	493,987	492,553	474,347	18,206
Planning commission	1,506,215	1,456,215	1,331,511	124,704
City court - administration	11,008,333	11,325,173	9,318,032	2,007,141
City constable	2,940,230	2,939,581	2,773,804	165,777
Justice of peace and ward constables	66,510	66,510	66,451	59
Sheriff - costs of court	173,000	173,000	126,694	46,306
Registrar of voters	871,810	866,475	850,521	15,954
Mayor - President	1,693,350	1,901,469	1,690,634	210,835
Finance	10,099,693	9,934,693	9,083,967	850,726
Collection of funds	3,379,610	4,034,807	3,916,787	118,020
Information services	5,848,777	5,286,646	5,243,675	42,971
Computerized systems	1,896,973	2,105,824	1,331,044	774,780
Purchasing	1,069,216	1,018,074	954,967	63,107
Human resources	3,296,367	3,249,915	2,913,948	335,967
Risk management	5,568,420	6,249,277	9,075,889	(2,826,612)
Municipal fire and police civil service board	78,311	78,311	75,500	2,811
Public works - administration and building maintenance	58,350	49,650	48,419	1,231
Priority building improvements	102,028	102,028	102,028	--
Miscellaneous public works projects	4,720	4,720	4,350	370

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
General government (continued):				
Public works - business operations and capital program	\$ 2,713,093	\$ 2,981,384	\$ 2,571,960	\$ 409,424
Public works - department of maintenance	68,739	68,739	65,432	3,307
Public works - department of buildings and grounds	14,750,871	14,946,645	11,823,825	3,122,820
Municipal associations	121,110	121,110	121,033	77
Total general government	<u>79,402,993</u>	<u>81,180,310</u>	<u>74,993,127</u>	<u>6,187,183</u>
Public safety:				
Fire protection districts	142,910	262,910	262,826	84
Sheriff - correctional institution	10,157,410	11,784,222	11,396,396	387,826
E.B.R. Parish Coroner	2,829,571	2,857,746	2,777,960	79,786
Police	92,192,424	91,648,399	89,007,221	2,641,178
Fire	49,459,754	50,008,744	50,008,744	--
Emergency medical services	5,012,608	5,462,408	4,766,279	696,129
Juvenile services	5,775,301	5,358,838	4,881,805	477,033
Emergency preparedness	798,748	798,748	661,214	137,534
Public works - inspection and traffic engineering	34,994	34,994	34,663	331
Demolition program	17,250	17,250	--	17,250
Public works - department of development	8,577,460	8,730,959	7,305,813	1,425,146
Capital Region Planning Commission	55,000	55,980	55,973	7
Crimestoppers	14,000	14,000	14,000	--
Total public safety	<u>175,067,430</u>	<u>177,035,198</u>	<u>171,172,894</u>	<u>5,862,304</u>
Transportation:				
Public works - department of transportation and drainage	11,828,932	11,537,526	7,930,339	3,607,187
Street lighting	4,608,950	4,204,590	4,153,140	51,450
Federal urban system	150,000	150,000	--	150,000
Public works - department of maintenance	23,463,043	23,348,467	20,407,525	2,940,942
Street maintenance	217,910	171,760	171,760	--
Total transportation	<u>40,268,835</u>	<u>39,412,343</u>	<u>32,662,764</u>	<u>6,749,579</u>
Health and welfare:				
Health unit	527,230	527,230	506,905	20,325
Council on Aging projects	877,240	877,240	877,232	8
Crisis Care Center	253,180	253,180	253,140	40
Baton Rouge Area Alcohol and Drug Center	319,000	319,090	319,050	40
Animal control and rescue center	2,648,550	2,694,700	2,621,325	73,375
O'Brien House	17,100	17,100	17,100	--
Total health and welfare	<u>4,642,300</u>	<u>4,688,540</u>	<u>4,594,752</u>	<u>93,788</u>
Culture and recreation:				
Community Centers Summer Programs	12,000	20,715	14,626	6,089

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Culture and recreation (continued):				
Louisiana Arts and Science Museum	\$ 843,060	\$ 843,060	\$ 843,055	\$ 5
Arts Council of Greater Baton Rouge	334,230	334,230	334,222	8
Baton Rouge Symphony League	95,000	95,000	95,000	--
U.S.S. Kidd	229,530	229,530	229,522	8
United States Bowling Congress	100,000	100,000	100,000	--
Total culture and recreation	<u>1,613,820</u>	<u>1,622,535</u>	<u>1,616,425</u>	<u>6,110</u>
Conservation and development:				
Economic development program	1,019,117	1,162,617	561,652	600,965
Urban restoration projects	419,033	419,033	--	419,033
Baton Rouge Film Commission	175,075	155,636	155,636	--
Office of Neighborhood Revitalization	199,610	201,460	199,957	1,503
Summer youth employment program	250,000	264,902	264,665	237
Community centers	1,448,793	1,497,733	1,349,127	148,606
Human Development and Services	835,198	873,653	721,733	151,920
Baton Rouge Area Chamber	350,000	350,000	350,000	--
Truancy Assessment and Service Center	100,000	100,000	100,000	--
Score Chapter 141 - Baton Rouge	19,000	19,000	19,000	--
Earth Day	21,850	21,850	21,850	--
East Baton Rouge Redevelopment Authority	--	350,000	350,000	--
Cooperative Extension Service	61,404	61,404	52,488	8,916
Veterans Service Office	48,900	48,900	48,900	--
Big Buddy Program	256,550	256,550	256,550	--
Greater Baton Rouge Food Bank	23,000	23,000	23,000	--
CAFC/Children's Coalition	50,000	50,000	50,000	--
Downtown Merchants Association	38,000	38,000	38,000	--
City Year Louisiana	25,000	25,000	25,000	--
Baton Rouge Community College	134,980	134,980	134,973	7
Total conservation and development	<u>5,475,510</u>	<u>6,053,718</u>	<u>4,722,531</u>	<u>1,331,187</u>
Capital outlay	<u>282,537</u>	<u>22,947</u>	<u>--</u>	<u>22,947</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	170,600	308,000	285,017	22,983
District Attorney of the Nineteenth Judicial District	6,484,844	6,754,227	6,680,293	73,934
Nineteenth Judicial District Court	7,088,310	7,155,075	7,043,883	111,192
E.B.R. Parish Family Court	1,044,260	1,044,260	1,043,961	299
E.B.R. Parish Juvenile Court	1,342,549	1,342,550	1,325,158	17,392
E.B.R. Parish Clerk of Court	613,890	700,990	646,172	54,818
Total intergovernmental expenditures	<u>16,744,453</u>	<u>17,305,102</u>	<u>17,024,484</u>	<u>280,618</u>
Total expenditures	<u>323,497,878</u>	<u>327,320,693</u>	<u>306,786,977</u>	<u>20,533,716</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,862,458)</u>	<u>(15,046,374)</u>	<u>11,138,727</u>	<u>26,185,101</u>

The accompanying notes are an integral part of this statement.

Continued



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 7  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in:				
Emergency Medical Services Fund	\$ 90,000	\$ 90,000	\$ 90,000	\$ --
Transfers out:				
Grants Fund	(248,620)	(6,512,418)	(6,316,008)	196,410
Capital Projects Fund	(1,357,800)	(8,650,404)	(8,108,404)	542,000
Downtown Development District	(142,500)	(142,500)	(142,500)	--
East Baton Rouge Fire Protection District	--	(20,000)	(20,000)	--
Brownsfield Fire Protection District	(16,250)	(36,250)	(36,250)	--
Chaneyville Fire Protection District	(35,860)	(55,860)	(55,860)	--
Pride Fire Protection District	(19,000)	(39,000)	(39,000)	--
Alsen-St. Irma Lee Fire Protection District	(24,510)	(44,510)	(44,510)	--
Taxable Refunding Bonds Fund	(4,783,690)	(4,783,690)	(4,783,686)	4
Excess Revenue and Limited Tax Fund	(604,520)	(51,820)	(51,380)	440
Solid Waste Collection and Disposal Fund	(75,000)	(89,644)	(89,644)	--
Baton Rouge River Center	(1,792,000)	(1,771,000)	(1,771,000)	--
Total transfers out	<u>(9,099,750)</u>	<u>(22,197,096)</u>	<u>(21,458,242)</u>	<u>738,854</u>
Proceeds of capital asset disposition	<u>305,000</u>	<u>305,000</u>	<u>1,970,984</u>	<u>1,665,984</u>
Total other financing sources and uses	<u>(8,704,750)</u>	<u>(21,802,096)</u>	<u>(19,397,258)</u>	<u>2,404,838</u>
Net change in fund balances	(23,567,208)	(36,848,470)	(8,258,531)	28,589,939
Fund balances, January 1	<u>101,803,501</u>	<u>101,803,501</u>	<u>101,803,501</u>	<u>--</u>
Fund balances, December 31	<u>\$ 78,236,293</u>	<u>\$ 64,955,031</u>	<u>\$ 93,544,970</u>	<u>\$ 28,589,939</u>

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
LIBRARY BOARD OF CONTROL SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 8

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes:				
General property taxes	\$ 43,676,820	\$ 43,676,820	\$ 42,977,217	\$ (699,603)
Charges for services:				
Library - copy machine	75,000	75,000	82,659	7,659
Fines and forfeits:				
Fines	205,000	205,000	173,422	(31,578)
Investment earnings	80,000	80,000	378,414	298,414
Miscellaneous revenues:				
Donations	2,000	2,000	--	(2,000)
Other income	5,000	5,000	16,581	11,581
Total miscellaneous revenues	7,000	7,000	16,581	9,581
Total revenues	44,043,820	44,043,820	43,628,293	(415,527)
<b>EXPENDITURES</b>				
Current:				
Culture and recreation:				
Operations	45,079,798	44,249,428	38,762,888	5,486,540
Capital outlay	11,206,551	3,085,981	630,508	2,455,473
Total expenditures	56,286,349	47,335,409	39,393,396	7,942,013
Excess (deficiency) of revenues over (under) expenditures	(12,242,529)	(3,291,589)	4,234,897	7,526,486
<b>OTHER FINANCING USES</b>				
Transfers out:				
Grants Fund	--	(123,840)	(123,840)	--
Capital Projects Fund	--	(8,950,940)	(8,950,940)	--
Total transfers out	--	(9,074,780)	(9,074,780)	--
Net change in fund balances	(12,242,529)	(12,366,369)	(4,839,883)	7,526,486
Fund balances, January 1	78,100,179	78,100,179	78,100,179	--
Fund balances, December 31	\$ 65,857,650	\$ 65,733,810	\$ 73,260,296	\$ 7,526,486

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 9

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Intergovernmental revenues:				
Federal grants:				
Federal Emergency Management Agency	\$ 205,289	\$ 205,289	\$ 205,289	\$ --
Department of Justice	2,773,627	2,773,627	471,247	(2,302,380)
Department of Health and Human Services	15,693,540	17,908,378	15,571,433	(2,336,945)
Department of Housing and Urban Development	27,268,051	26,390,278	7,942,158	(18,448,120)
Environmental Protection Agency	397,903	397,903	71,666	(326,237)
Department of Education	671,305	838,605	58,522	(780,083)
State grants:				
Highway Safety Commission	1,603,062	1,625,811	812,952	(812,859)
Commission on Law Enforcement	1,109,137	1,075,842	1,033,985	(41,857)
Governor's Office of Homeland Security and Emergency Preparedness	49,648,769	61,424,242	40,696,841	(20,727,401)
Department of Public Safety and Corrections	136,208	136,208	136,208	--
Louisiana State Supreme Court	100,423	101,920	68,757	(33,163)
Louisiana Housing Corporation	1,572,536	1,527,284	908,484	(618,800)
Louisiana Recovery Authority	20,494,597	20,494,597	3,645,171	(16,849,426)
Louisiana Workforce Commission	8,191,027	8,050,313	3,910,334	(4,139,979)
Department of Education	2,288,111	2,082,575	1,129,047	(953,528)
Louisiana Division of Administration Office of Community Development Disaster Recovery Unit	137,072	137,072	56,159	(80,913)
Other grants:				
Capital Region Planning Commission	66,000	55,770	55,770	--
Entergy	96,693	146,693	84,644	(62,049)
Baton Rouge Area Foundation	25,000	25,000	--	(25,000)
East Baton Rouge Parish Sheriff	237,349	237,122	111,128	(125,994)
Pennington Foundation	26,515	26,515	26,480	(35)
Cities of Service	4,078	4,078	484	(3,594)
Keep America Beautiful, Inc.	434	434	434	--
Louisiana Workforce Investment Board Local 21	103,739	103,739	16,543	(87,196)
Louisiana State University	40,659	40,659	7,671	(32,988)
Capital Area United Way	48,351	70,222	34,723	(35,499)
Total intergovernmental revenues	<u>132,939,475</u>	<u>145,880,176</u>	<u>77,056,130</u>	<u>(68,824,046)</u>
Investment earnings	<u>44,192</u>	<u>30,921</u>	<u>24,687</u>	<u>(6,234)</u>
Miscellaneous revenues:				
Sobriety Court fees	38,534	87,960	60,486	(27,474)
Program income (Housing and Urban Development)	726,376	1,152,412	1,152,412	--
Headstart - in kind contributions	2,784,979	2,689,949	2,689,949	--
Other	(365,915)	(365,915)	38,523	404,438
Total miscellaneous revenues	<u>3,183,974</u>	<u>3,564,406</u>	<u>3,941,370</u>	<u>376,964</u>
Total revenues	<u>136,167,641</u>	<u>149,475,503</u>	<u>81,022,187</u>	<u>(68,453,316)</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 9  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
City Constable - Drug Abuse Resistance Education	\$ 363,736	\$ 363,736	\$ 263,552	\$ 100,184
Cities of Service - Leadership Grant	4,078	4,078	484	3,594
Total general government	<u>367,814</u>	<u>367,814</u>	<u>264,036</u>	<u>103,778</u>
Public safety:				
FEMA - Hurricane Gustav	8,511,142	8,511,142	--	8,511,142
FEMA - Flood August 2016	42,725,010	58,398,620	50,095,965	8,302,655
FEMA - Assistance to Firefighters	225,817	225,817	225,817	--
Baton Rouge Area Violence Elimination	2,033,460	2,033,460	1,057,474	975,986
Byrne Criminal Justice Innovation	740,168	740,168	317,443	422,725
Title IV-E Reimbursements	59,058	195,375	153,742	41,633
Hazard Mitigation Planning Grant	52,981	52,981	(54,509)	107,490
State Homeland Security Program	300,136	172,351	4,873	167,478
Families in Need of Services	189,023	179,250	117,000	62,250
Families in Need of Services - Technical Assistance	1,429	1,429	--	1,429
Local Government Assistance Program:				
Chaneyville Fire Protection District	12,000	12,000	12,000	--
Pride Fire Protection District	7,396	7,396	4,141	3,255
Alsen-St. Irma Lee Fire Protection District	10,000	10,000	--	10,000
Drug Abuse Resistance Education	23,634	--	--	--
Juvenile Accountability Incentive Block Grant	5,140	6,518	6,518	--
Targeted Violent Offender Program	33,361	29,695	28,229	1,466
Domestic Violence Intervention Program	65,129	57,100	55,700	1,400
Court Delay Reduction (TVOP)	3,455	--	--	--
Byrne Law Enforcement Emergency Funding	929,000	929,000	929,000	--
Targeting Violent Criminals - K9 Program	6,128	6,128	--	6,128
Louisiana Commission of Law Enforcement				
Victims Advocacy and Community Outreach	34,031	34,031	--	34,031
Reduce Underage Drinking	265,505	292,643	110,990	181,653
Police Department Year-Round Overtime Grant:				
Occupant Protection and Speeding	400,733	399,420	238,428	160,992
DWI and Juvenile Underage Drinking Enforcement	616,537	615,377	183,824	431,553
Open Container and DWI	266,127	264,211	264,211	--
Baton Rouge City Court DWI Court	162,173	211,599	95,973	115,626
Transportation Planning Study	60,000	49,770	37,770	12,000
Joint Warrant - Violent Crime Task Force	12,972	12,839	7,046	5,793
Pennington Domestic Violence Program	26,515	26,515	26,480	35
Edward Byrne Memorial Justice Assistance Grant	139,273	190,445	83,156	107,289
Non-grant funds:				
Metropolitan Medical Response System	267,595	267,595	--	267,595
Total public safety	<u>58,184,928</u>	<u>73,932,875</u>	<u>54,001,271</u>	<u>19,931,604</u>
Transportation:				
Flood Property Acquisition	481,764	468,107	(13,657)	481,764
Land Use and Socio-Economic Study	18,000	18,000	18,000	--
Non-grant funds:				
Mass transit local assistance	180,000	--	--	--
Total transportation	<u>679,764</u>	<u>486,107</u>	<u>4,343</u>	<u>481,764</u>

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 9  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget -</u> <u>Positive</u> <u>(Negative)</u>
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Health and welfare:				
Low Income Housing Energy Assistance Program	\$ 890,163	\$ 875,382	\$ 428,289	\$ 447,093
Federal Emergency Management Agency Emergency Shelter	22,351	44,222	12,665	31,557
Non-grant funds:				
Temporary Assistance to Needy Families	61,315	61,315	--	61,315
Total health and welfare	<u>973,829</u>	<u>980,919</u>	<u>440,954</u>	<u>539,965</u>
Conservation and development:				
Environmental Protection Agency Brownsfield Pilot Program	397,903	397,903	387,378	10,525
Section 8 Operating Reserve	206,004	206,004	94,460	111,544
Section 8 Voucher Program	1,683,129	1,748,998	1,603,555	145,443
Choice Neighborhoods Planning Grant	428,314	428,314	357,814	70,500
Headstart	11,163,488	11,465,406	11,095,015	370,391
Ryan White HIV/AIDS Treatment Grant	3,868,315	5,801,081	5,589,554	211,527
Ryan White Minority AIDS Initiative	477,737	567,391	535,396	31,995
Baton Rouge Performance Partnership Pilot	671,305	838,605	388,288	450,317
Headstart Food Program	2,288,111	2,082,575	1,129,047	953,528
Community Services Block Grant	1,709,196	1,777,102	1,349,396	427,706
Flood Mitigation Assistance Program	255,000	255,000	--	255,000
Workforce Innovation and Opportunity Act:				
Adult Program	1,843,428	1,843,428	976,395	867,033
Youth Program	2,451,883	2,451,883	1,053,597	1,398,286
Dislocated Workers Program	1,520,461	1,520,461	733,879	786,582
Job Driven National Emergency Grant	103,739	103,739	16,543	87,196
Transfer Funds Adult	121,525	121,525	121,525	--
Strategies to Empower People	544,535	335,914	66,343	269,571
Weatherization Assistance Program	(23,922)	(23,922)	(23,922)	--
Emergency Solutions Grant	682,373	675,824	668,391	7,433
Emergency Preparedness Entergy Grant	106,693	146,693	84,271	62,422
Capital Area United Way - VITA Grant	16,000	16,000	16,000	--
TeenWorkPrepBR Grant	10,000	10,000	6,058	3,942
Graffiti Hurts Grant	434	434	434	--
Louisiana Environmental Exchange	40,659	40,659	7,670	32,989
Louisiana Recovery Act	4,808,161	4,808,161	2,608,368	2,199,793
Baton Rouge Area Foundation Flood Relief Grant	25,000	25,000	--	25,000
Community Development Block Grant:				
Public improvements, facilities	1,511,620	1,953,087	50,000	1,903,087
Demolition and clearance	200,000	200,000	100,000	100,000
Public services	2,188,517	1,790,094	763,418	1,026,676
Relocation assistance	5,000	--	--	--
Housing rehabilitation	2,729,957	2,692,566	803,138	1,889,428
Program administration	1,327,520	1,144,134	736,304	407,830
Community Development Home Program:				
Direct home ownership assistance	4,698,625	4,786,006	2,139,152	2,646,854
Housing rehabilitation	503,654	318,776	318,776	--
Program administration	809,446	1,168,855	826,030	342,825
Community Housing Development Organization	2,354,788	1,693,072	1,475,700	217,372

The accompanying notes are an integral part of this statement.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
GRANTS SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 9  
(Continued)

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>EXPENDITURES (continued)</b>				
Current (continued):				
Conservation and development (continued):				
Community Development Home Program (continued):				
Tenant-based Assistance	\$ 100,000	\$ 100,000	\$ --	\$ 100,000
Continuum of Care - Supportive Housing Program:				
Public services	1,964,155	1,964,155	985,237	978,918
Program administration	45,209	45,209	37,990	7,219
Housing Opportunities for Persons with AIDS Program:				
Public services	5,818,873	5,827,778	3,074,715	2,753,063
Program administration	1,536,958	1,528,053	611,512	916,541
Non-grant funds:				
Headstart programs	7,884	7,884	795	7,089
Rental rehabilitation local funds	321,685	388,663	388,663	--
Headstart - in kind services	2,784,979	2,689,949	2,689,949	--
Small and Emerging Business Development Program	69,424	69,424	--	69,424
Louisiana Job Employment Training	35,363	35,363	--	35,363
Office of Community Development Local Funds	400,322	400,322	371,785	28,537
Total conservation and development	<u>64,813,450</u>	<u>66,447,568</u>	<u>44,238,619</u>	<u>22,208,949</u>
Capital outlay	<u>24,930,069</u>	<u>27,323,930</u>	<u>14,076,778</u>	<u>13,247,152</u>
Total expenditures	<u>149,949,854</u>	<u>169,539,213</u>	<u>113,026,001</u>	<u>56,513,212</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,782,213)</u>	<u>(20,063,710)</u>	<u>(32,003,814)</u>	<u>(11,940,104)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	5,447,000	6,316,008	6,316,008	--
Library Board of Control	25,470	123,840	123,840	--
East Baton Rouge Parish Communications District	3,640	4,140	4,140	--
Emergency Medical Services Fund	7,280	22,390	22,390	--
Brownsfield Fire Protection District	--	1,940	1,940	--
Pride Fire Protection District	--	140	140	--
Greater Baton Rouge Airport District	960	5,250	5,250	--
Comprehensive Sewerage System	14,730	5,113,390	5,113,390	--
Greater Baton Rouge Parking Authority	60	60	60	--
Central Garage Fund	5,910	5,910	5,910	--
Fleet Rental and Replacement Fund	--	40,170	40,170	--
Total transfers in	<u>5,505,050</u>	<u>11,633,238</u>	<u>11,633,238</u>	<u>--</u>
Proceeds of capital asset disposition	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>--</u>
Total other financing sources	<u>5,506,550</u>	<u>11,634,738</u>	<u>11,634,738</u>	<u>--</u>
Net change in fund balances	<u>(8,275,663)</u>	<u>(8,428,972)</u>	<u>(20,369,076)</u>	<u>(11,940,104)</u>
Fund balances, January 1	<u>13,578,088</u>	<u>13,578,088</u>	<u>13,578,088</u>	<u>--</u>
Fund balances, December 31	<u>\$ 5,302,425</u>	<u>\$ 5,149,116</u>	<u>\$ (6,790,988)</u>	<u>\$ (11,940,104)</u>

The accompanying notes are an integral part of this statement.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 4,044,791	\$ 60,961,663	\$ 9,228,026
Investments	6,887,077	38,799,589	15,712,586
Sales taxes receivable	--	4,980,113	--
Accounts receivable - net	982,176	10,296,052	4,506,170
Accrued interest receivable	19,452	740,414	39,752
Due from other governments (Note 11)	3,004,166	3,047,859	25
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	14,937,662	118,825,690	29,486,559
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	2,683,611	71,789,916	--
Investments	4,569,391	244,508,074	--
Accounts receivable - net	108,712	--	--
Accrued interest receivable	8,083	366,767	--
Total restricted assets	7,369,797	316,664,757	--
Capital assets (Note 6):			
Land	33,783,843	49,704,026	9,041,482
Buildings	135,604,845	--	141,449
Noise mitigation costs	58,392,539	--	--
Improvements (other than buildings)	179,103,230	2,122,737,315	28,347,174
Equipment	4,505,935	4,279,308	42,000
Construction work in progress	10,470,018	91,606,822	--
Total capital assets	421,860,410	2,268,327,471	37,572,105
Accumulated depreciation	(150,433,232)	(671,111,677)	(25,007,818)
Net capital assets	271,427,178	1,597,215,794	12,564,287
Total noncurrent assets	278,796,975	1,913,880,551	12,564,287
Total assets	293,734,637	2,032,706,241	42,050,846
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amount on refunding	3,754,354	36,855,243	--
Deferred outflows on derivative instruments	--	81,685,519	--
Deferred outflow for pensions	3,551,269	10,275,285	811,405
Total deferred outflows of resources	7,305,623	128,816,047	811,405

The accompanying notes are an integral part of this statement.



<b>Business-type Activities - Enterprise Funds</b>		<b>Governmental</b>
<b>Other</b>		<b>Activities</b>
<b>Enterprise</b>		<b>Internal</b>
<b>Total</b>	<b>Total</b>	<b>Service</b>
		<b>Funds</b>
\$ 2,920,921	\$ 77,155,401	\$ 6,176,991
2,542,676	63,941,928	10,517,581
--	4,980,113	--
613,829	16,398,227	14,596
7,738	807,356	28,015
1,014,199	7,066,249	--
98,350	98,350	--
73,778	73,778	203,212
<u>7,271,491</u>	<u>170,521,402</u>	<u>16,940,395</u>
3,112,509	77,586,036	--
5,299,678	254,377,143	--
--	108,712	--
13,929	388,779	--
<u>8,426,116</u>	<u>332,460,670</u>	<u>--</u>
2,654,217	95,183,568	47,568
102,186,133	237,932,427	2,355,428
--	58,392,539	--
14,677,767	2,344,865,486	7,190
1,171,555	9,998,798	39,595,532
627,200	102,704,040	--
121,316,872	2,849,076,858	42,005,718
(78,924,757)	(925,477,484)	(32,787,911)
<u>42,392,115</u>	<u>1,923,599,374</u>	<u>9,217,807</u>
50,818,231	2,256,060,044	9,217,807
<u>58,089,722</u>	<u>2,426,581,446</u>	<u>26,158,202</u>
--	40,609,597	--
--	81,685,519	--
167,864	14,805,823	--
<u>167,864</u>	<u>137,100,939</u>	<u>--</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts and contracts payable	\$ 2,427,619	\$ 41,111,539	\$ 3,709,833
Due to other funds (Note 11)	751,937	3,000,000	--
Accrued salaries payable	103,313	290,948	24,162
Accrued interest payable	1,019,864	26,852,396	--
Unearned revenue	--	--	--
Obligations payable (Note 10)	366,250	--	--
Bonds payable (Note 10)	1,790,000	11,292,000	--
Compensated absences payable	525,318	1,480,921	112,390
Total current liabilities	<u>6,984,301</u>	<u>84,027,804</u>	<u>3,846,385</u>
Noncurrent liabilities:			
Obligations payable (Note 10)	1,458,750	41,356,912	--
Contingent liabilities	--	4,000,000	--
Bonds payable (net of premiums and discounts) (Note 10)	62,785,125	1,388,847,910	--
Derivative instrument liability (Note 10)	--	81,685,519	--
Compensated absences payable	2,223	--	18,465
Landfill closure and postclosure care liability (Note 17)	--	--	16,367,691
Net other postemployment benefit obligation	7,890,542	27,438,320	2,677,011
Net pension liability	13,551,713	36,979,548	2,944,590
Total noncurrent liabilities	<u>85,688,353</u>	<u>1,580,308,209</u>	<u>22,007,757</u>
Total liabilities	<u>92,672,654</u>	<u>1,664,336,013</u>	<u>25,854,142</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow for pensions	<u>216,507</u>	<u>234,546</u>	<u>18,659</u>
<b>NET POSITION</b>			
Net investment in capital assets	213,748,105	337,250,255	12,564,287
Restricted for capital projects	--	--	--
Restricted for debt service	786,269	50,394,513	--
Restricted Passenger Facility Charges	434,523	--	--
Restricted for external legal constraints	--	65,000,000	--
Unrestricted	(6,817,798)	44,306,961	4,425,163
Total net position	<u>\$ 208,151,099</u>	<u>\$ 496,951,729</u>	<u>\$ 16,989,450</u>

The accompanying notes are an integral part of this statement.

<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental</u>
<u>Other</u>		<u>Activities</u>
<u>Enterprise</u>		<u>Internal</u>
<u>Total</u>	<u>Total</u>	<u>Service</u>
		<u>Funds</u>
\$ 758,158	\$ 48,007,149	\$ 1,273,807
--	3,751,937	--
36,743	455,166	41,239
--	27,872,260	--
1,119,608	1,119,608	--
--	366,250	--
1,750,500	14,832,500	--
94,885	2,213,514	176,206
<u>3,759,894</u>	<u>98,618,384</u>	<u>1,491,252</u>
--	42,815,662	--
--	4,000,000	--
755,481	1,452,388,516	--
--	81,685,519	--
30,682	51,370	--
--	16,367,691	--
687,819	38,693,692	--
491,653	53,967,504	--
<u>1,965,635</u>	<u>1,689,969,954</u>	<u>--</u>
5,725,529	1,788,588,338	1,491,252
<u>2,957</u>	<u>472,669</u>	<u>--</u>
39,886,134	603,448,781	9,217,807
9,301,031	9,301,031	--
--	51,180,782	--
--	434,523	--
--	65,000,000	--
3,341,935	45,256,261	15,449,143
<u>\$ 52,529,100</u>	<u>\$ 774,621,378</u>	<u>\$ 24,666,950</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN  
FUND NET POSITION  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>OPERATING REVENUES</b>			
Charges for services	\$ 14,963,921	\$ 80,557,032	\$ 41,713,217
Miscellaneous revenues	407,967	89,151	50,395
Total operating revenues	<u>15,371,888</u>	<u>80,646,183</u>	<u>41,763,612</u>
<b>OPERATING EXPENSES</b>			
Personal services	3,821,246	10,816,878	930,749
Employee benefits	3,398,911	10,118,978	872,324
Supplies	882,121	2,888,701	655,672
Contractual services	6,976,399	25,777,652	36,559,870
Landfill closure and postclosure care expense	--	--	735,420
Cost of materials	--	--	--
Depreciation	12,239,015	66,087,547	1,215,170
Management fee	--	--	--
Total operating expenses	<u>27,317,692</u>	<u>115,689,756</u>	<u>40,969,205</u>
Operating income (loss)	<u>(11,945,804)</u>	<u>(35,043,573)</u>	<u>794,407</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Taxes pledged as securities for revenue bonds	--	47,562,982	--
Occupancy taxes	--	--	--
Operating grants	943,847	--	--
Passenger facility charges (Note 16)	1,530,927	--	--
Customer facility charges	2,791,028	--	--
Federal subsidy on debt	--	6,776,839	--
Investment earnings	72,704	2,764,507	96,506
Interest expense	(2,114,635)	(52,049,813)	--
Bond issuance costs	(486,401)	(521,597)	--
Gain (loss) on disposition of capital assets	13,886	(588,702)	--
Total nonoperating revenues (expenses)	<u>2,751,356</u>	<u>3,944,216</u>	<u>96,506</u>
Income (loss) before contributions and transfers	(9,194,448)	(31,099,357)	890,913
Capital contributions	5,326,422	5,295,743	--
Transfers in	457,188	--	89,644
Transfers out	(5,250)	(5,113,390)	--
Special item:			
Closing of Central Wastewater Treatment Plant	--	(13,467,647)	--
Change in net position	(3,416,088)	(44,384,651)	980,557
Total net position - January 1	<u>211,567,187</u>	<u>541,336,380</u>	<u>16,008,893</u>
Total net position - December 31	<u>\$ 208,151,099</u>	<u>\$ 496,951,729</u>	<u>\$ 16,989,450</u>

The accompanying notes are an integral part of this statement.

<b>Business-type Activities - Enterprise Funds</b>		<b>Governmental Activities Internal Service Funds</b>
<b>Other Enterprise Total</b>	<b>Total</b>	
\$ 7,085,430	\$ 144,319,600	\$ 18,141,601
802,561	1,350,074	--
<u>7,887,991</u>	<u>145,669,674</u>	<u>18,141,601</u>
2,694,068	18,262,941	1,637,057
677,688	15,067,901	930,507
1,707,520	6,134,014	210,626
4,113,588	73,427,509	4,882,342
--	735,420	--
--	--	7,250,409
4,982,811	84,524,543	3,180,930
349,513	349,513	--
<u>14,525,188</u>	<u>198,501,841</u>	<u>18,091,871</u>
<u>(6,637,197)</u>	<u>(52,832,167)</u>	<u>49,730</u>
--	47,562,982	--
357,650	357,650	--
516,237	1,460,084	--
--	1,530,927	--
--	2,791,028	--
--	6,776,839	--
58,248	2,991,965	69,900
(37,360)	(54,201,808)	--
--	(1,007,998)	--
(16,429)	(591,245)	228,209
<u>878,346</u>	<u>7,670,424</u>	<u>298,109</u>
(5,758,851)	(45,161,743)	347,839
1,539,167	12,161,332	--
1,814,120	2,360,952	--
(60)	(5,118,700)	(46,080)
<u>--</u>	<u>(13,467,647)</u>	<u>--</u>
(2,405,624)	(49,225,806)	301,759
<u>54,934,724</u>	<u>823,847,184</u>	<u>24,365,191</u>
<u>\$ 52,529,100</u>	<u>\$ 774,621,378</u>	<u>\$ 24,666,950</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from customers	\$ 14,950,840	\$ 79,500,885	\$ 40,971,553
Payments to suppliers for goods and services	(7,816,063)	(27,269,601)	(36,607,670)
Payments to employees for services and benefits	(5,715,304)	(16,048,244)	(1,377,437)
Other operating receipts	--	87,671	--
Net cash provided by (used for) operating activities	<u>1,419,473</u>	<u>36,270,711</u>	<u>2,986,446</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Receipts from general property taxes	--	126	--
Receipts from general sales and use taxes	--	46,824,892	--
Operating grants received	921,648	--	--
Transfers in from other funds	457,188	--	89,644
Transfers out to other funds	(5,250)	(2,113,390)	--
Net cash provided by (used for) noncapital financing activities	<u>1,373,586</u>	<u>44,711,628</u>	<u>89,644</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Receipts from occupancy taxes	--	--	--
Proceeds from sale of debt	53,269,914	11,177,416	--
Proceeds from capital grants	4,449,741	1,324,008	--
Proceeds from sale of capital assets	16,845	91,558	--
Passenger facility charges	1,605,852	--	--
Customer facility charges	2,639,743	--	--
Acquisition and construction of capital assets	(7,517,079)	(138,449,457)	--
Principal paid on bonds, obligations and capital leases	(1,893,333)	(8,764,000)	--
Interest paid on bonds, obligations and capital leases	(2,190,219)	(57,374,795)	--
Payments made for bond issuance costs	(529,356)	(105,207)	--
Payment made to refunding bonds escrow agent	(48,229,486)	--	--
Federal subsidy on debt	--	3,388,721	--
Repayment of loans from other funds	(666,947)	--	--
Insurance recovery on flood loss	--	2,000,000	--
Capital contributed by other governments	--	--	--
Capital contributed from impact fees	--	3,086,385	--
Net cash provided by (used for) capital and related financing activities	<u>955,675</u>	<u>(183,625,371)</u>	<u>--</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of investments	(11,456,468)	(283,307,663)	(15,712,586)
Proceeds from sales and maturities of investments	8,341,999	349,891,282	12,639,570
Interest received on investments	53,378	2,183,575	72,160
Net cash provided by (used for) investing activities	<u>(3,061,091)</u>	<u>68,767,194</u>	<u>(3,000,856)</u>
Net increase (decrease) in cash and cash equivalents	687,643	(33,875,838)	75,234
Cash and cash equivalents, January 1	<u>6,040,759</u>	<u>166,627,417</u>	<u>9,152,792</u>
Cash and cash equivalents, December 31	<u>\$ 6,728,402</u>	<u>\$ 132,751,579</u>	<u>\$ 9,228,026</u>

The accompanying notes are an integral part of this statement.

<b>Business-type Activities - Enterprise Funds</b>		<b>Governmental</b>
<b>Other</b>		<b>Activities</b>
<b>Enterprise</b>		<b>Internal</b>
<b>Total</b>	<b>Total</b>	<b>Service</b>
		<b>Funds</b>
\$ 7,601,653	\$ 143,024,931	\$ 18,141,601
(5,941,645)	(77,634,979)	(12,205,704)
(3,270,037)	(26,411,022)	(2,539,942)
--	87,671	--
<u>(1,610,029)</u>	<u>39,066,601</u>	<u>3,395,955</u>
--	126	--
--	46,824,892	--
515,724	1,437,372	--
1,779,069	2,325,901	--
<u>(60)</u>	<u>(2,118,700)</u>	<u>(46,080)</u>
<u>2,294,733</u>	<u>48,469,591</u>	<u>(46,080)</u>
357,650	357,650	--
577,821	65,025,151	--
--	5,773,749	--
--	108,403	334,667
--	1,605,852	--
--	2,639,743	--
(537,255)	(146,503,791)	(4,244,658)
(1,283,500)	(11,940,833)	--
(37,360)	(59,602,374)	--
--	(634,563)	--
--	(48,229,486)	--
--	3,388,721	--
--	(666,947)	--
--	2,000,000	--
1,166,151	1,166,151	--
--	3,086,385	--
<u>243,507</u>	<u>(182,426,189)</u>	<u>(3,909,991)</u>
(7,842,354)	(318,319,071)	(10,517,581)
6,897,254	377,770,105	9,976,219
45,950	2,355,063	54,311
<u>(899,150)</u>	<u>61,806,097</u>	<u>(487,051)</u>
29,061	(33,083,900)	(1,047,167)
<u>6,004,369</u>	<u>187,825,337</u>	<u>7,224,158</u>
<u>\$ 6,033,430</u>	<u>\$ 154,741,437</u>	<u>\$ 6,176,991</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	<b>Business-type Activities - Enterprise Funds</b>		
	<b>Greater Baton Rouge Airport District</b>	<b>Comprehensive Sewerage System</b>	<b>Solid Waste Collection and Disposal</b>
Classified as:			
Current assets	\$ 4,044,791	\$ 60,961,663	\$ 9,228,026
Restricted assets	2,683,611	71,789,916	--
Totals	<u>\$ 6,728,402</u>	<u>\$ 132,751,579</u>	<u>\$ 9,228,026</u>
<b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>			
Operating income (loss)	<u>\$ (11,945,804)</u>	<u>\$ (35,043,573)</u>	<u>\$ 794,407</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	12,239,015	66,087,547	1,215,170
Landfill closure and postclosure care expense	--	--	735,420
Increase (decrease) in compensated absences payable	(3,457)	114,168	(16,408)
Increase (decrease) in net other post employment benefit obligation	785,396	2,361,170	239,904
Increase (decrease) in net pension liability	2,639,486	8,713,835	695,885
(Increase) decrease in deferred outflows for pensions	(1,983,430)	(6,358,601)	(499,062)
Increase (decrease) in deferred inflows for pensions	(90,726)	(3,198)	(255)
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	(290,588)	(231,264)	(792,059)
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	42,457	570,389	607,872
Increase (decrease) in accrued salaries payable	27,124	60,238	5,572
Increase (decrease) in unearned revenue	--	--	--
Total adjustments	<u>13,365,277</u>	<u>71,314,284</u>	<u>2,192,039</u>
Net cash provided by (used for) operating activities	<u>\$ 1,419,473</u>	<u>\$ 36,270,711</u>	<u>\$ 2,986,446</u>
<b>Non cash investing, capital, and financing activities:</b>			
Gain in fair value of investments	\$ 27,535	\$ 1,107,181	\$ 39,752
Loss on disposal of capital assets	(2,959)	(680,260)	--
Contributions/accruals of capital assets	876,681	885,350	--
Interest expense on swap obligations	--	2,296,395	--

The accompanying notes are an integral part of this statement.



<u>Business-type Activities - Enterprise Funds</u>		<u>Governmental Activities Internal Service Funds</u>
<u>Other Enterprise Total</u>	<u>Total</u>	
\$ 2,920,921	\$ 77,155,401	\$ 6,176,991
3,112,509	77,586,036	--
<u>\$ 6,033,430</u>	<u>\$ 154,741,437</u>	<u>\$ 6,176,991</u>
<u>\$ (6,637,197)</u>	<u>\$ (52,832,167)</u>	<u>\$ 49,730</u>
4,982,811	84,524,543	3,180,930
--	735,420	--
13,152	107,455	13,435
58,540	3,445,010	--
134,217	12,183,423	--
(111,547)	(8,952,640)	--
(49)	(94,228)	--
(205,590)	(1,519,501)	(6,462)
160,038	160,038	--
19,574	19,574	36,179
49,364	1,270,082	107,956
7,406	100,340	14,187
(80,748)	(80,748)	--
<u>5,027,168</u>	<u>91,898,768</u>	<u>3,346,225</u>
<u>\$ (1,610,029)</u>	<u>\$ 39,066,601</u>	<u>\$ 3,395,955</u>
\$ 21,667	\$ 1,196,135	\$ 28,015
(16,429)	(699,648)	(106,458)
373,016	2,135,047	--
--	2,296,395	--

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2016**

EXHIBIT A - 13

	<b>Pension Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 18,108,385	\$ 19,767,331
Receivables:		
Employee contributions	623,309	--
Employer contributions	6,622,473	--
Interest and dividends	17,654	--
Pending trades	3,214,679	--
Other contributions	109,200	--
Other receivables	--	21,442,701
Total receivables	10,587,315	21,442,701
Investments, at fair value		
Fixed income - domestic	286,684,981	--
Fixed income - international	18,138,857	--
Equity securities - domestic	322,465,897	--
Equity securities - international	276,312,517	--
Real estate investments	67,579,331	--
Alternative investments	78,802,264	--
Total investments	1,049,983,847	--
Capital assets:		
Land	550,628	--
Buildings	706,345	--
Equipment	48,540	--
Accumulated depreciation	(741,251)	--
Total capital assets	564,262	--
Total assets	1,079,243,809	\$ 41,210,032
<b>LIABILITIES</b>		
Accounts payable	--	\$ 35,740,390
Accrued expenses and benefits payable	1,027,343	--
Pending trades payable	586,617	--
Deposits and escrow accounts	--	5,469,642
Total liabilities	1,613,960	\$ 41,210,032
<b>NET POSITION</b>		
Net position restricted for pensions	\$ 1,077,629,849	

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 14

	<b>Pension Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Employee	\$ 13,895,336
Employer	43,630,902
Severance contributions from employee	1,343,631
Total contributions	58,869,869
Investment income:	
<i>From investment activities</i>	
Net appreciation (depreciation) in fair value of investments	85,813,856
Interest	441,289
Total investment income	86,255,145
Less: investment expense	6,235,717
Net income from investing activities	80,019,428
Total additions	138,889,297
<b>DEDUCTIONS</b>	
Benefit payments	98,761,809
Refunds and withdrawals	2,655,064
Administrative expenses	1,595,106
Total deductions	103,011,979
Change in net position	35,877,318
Net position - beginning of year	1,041,752,531
Net position - end of year	\$ 1,077,629,849

The accompanying notes are an integral part of this statement.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**COMBINING STATEMENT OF NET POSITION**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2016**

	<b>District Attorney of the Nineteenth Judicial District</b>	<b>Nineteenth Judicial District Court (1)</b>	<b>Nineteenth Judicial District Court Building Commission (1)</b>	<b>E.B.R. Parish Family Court</b>	<b>E.B.R. Parish Juvenile Court</b>	<b>E.B.R. Parish Clerk of Court (1)</b>
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,654,938	\$ 2,626,875	\$ 2,159,244	\$ 201,746	\$ 316,993	\$ 5,304,310
Property taxes receivable	--	--	--	--	--	--
Sales taxes receivable	--	--	--	--	--	--
Accounts receivable	266,222	42,456	--	12,251	6,117	88,431
Accrued interest receivable	--	--	39,669	--	--	--
Loans receivable	--	--	--	--	--	--
Due from other governments	--	316,081	399,818	--	110,242	--
Prepaid items	--	--	--	--	3,375	--
Inventory	--	--	--	--	--	--
Other assets	--	37,975	54,666	--	--	--
Restricted assets:						
Cash and cash equivalents	--	--	13,055,292	--	--	--
Capital assets: (Note 6)						
Buildings	--	--	107,628,256	--	--	--
Equipment	2,294,504	367,359	5,056,230	282,908	355,357	7,942,800
Construction work in progress	--	--	--	--	--	--
Accumulated depreciation	(1,594,553)	(333,071)	(24,900,569)	(142,257)	(228,216)	(7,661,172)
Total assets	<u>2,621,111</u>	<u>3,057,675</u>	<u>103,492,606</u>	<u>354,648</u>	<u>563,868</u>	<u>5,674,369</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred amount on refunding	--	--	5,034,672	--	--	--
Deferred outflow for pension	4,439,869	2,452,157	--	823,270	861,348	3,009,167
Total deferred outflows of resources	<u>4,439,869</u>	<u>2,452,157</u>	<u>5,034,672</u>	<u>823,270</u>	<u>861,348</u>	<u>3,009,167</u>
<b>LIABILITIES</b>						
Accounts payable and other current liabilities	61,099	839,784	--	--	205	246,199
Due to other governments	--	--	--	--	6,346	188,070
Accrued payables	223,299	--	384,485	--	15,819	856,229
Other liabilities	16,134	--	--	13,249	--	--
Non-current liabilities: (Note 10)						
Due within one year	--	52,801	1,284,917	10,000	--	--
Due in more than one year	22,045,501	22,031,913	98,007,987	4,098,305	5,134,834	16,336,408
Total liabilities	<u>22,346,033</u>	<u>22,924,498</u>	<u>99,677,389</u>	<u>4,121,554</u>	<u>5,157,204</u>	<u>17,626,906</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflow for pension	<u>1,022,544</u>	<u>1,033,912</u>	<u>--</u>	<u>67,216</u>	<u>36,065</u>	<u>1,301,860</u>
<b>NET POSITION</b>						
Net investment in capital assets	699,951	34,288	(9,226,083)	140,651	127,141	281,628
Restricted for:						
Debt service	--	--	15,862,062	--	--	--
External legal constraints	207,399	831,810	--	--	70,625	--
Unrestricted	(17,214,947)	(19,314,676)	2,213,910	(3,151,503)	(3,965,819)	(10,526,858)
Total net position	<u>\$ (16,307,597)</u>	<u>\$ (18,448,578)</u>	<u>\$ 8,849,889</u>	<u>\$ (3,010,852)</u>	<u>\$ (3,768,053)</u>	<u>\$ (10,245,230)</u>

(1) As of June 30, 2016

The accompanying notes are an integral part of this statement.

<b>East Baton Rouge Redevelop- ment Authority</b>	<b>Cyntreniks Group King Hotel Special Taxing District</b>	<b>Bluebonnet Convention Hotel Taxing District</b>	<b>EBRATS Building Special Taxing District</b>	<b>Old LNB Building Redevelopment Taxing District</b>	<b>Capital Area Transit System</b>	<b>Totals</b>
\$ 1,192,995	\$ 14,178	\$ 68,558	\$ 9,085	\$ 28,052	\$ 2,946,329	\$ 16,523,303
--	--	--	--	--	16,506,299	16,506,299
--	9,142	48,395	6,406	23,238	--	87,181
--	--	--	--	--	217,594	633,071
--	--	--	--	--	--	39,669
1,307,614	--	--	--	--	--	1,307,614
41,390	--	--	--	--	3,282,169	4,149,700
2,050	--	--	--	--	100,492	105,917
4,631,160	--	--	--	--	587,295	5,218,455
234,328	--	--	--	--	--	326,969
--	--	--	--	--	264,158	13,319,450
--	--	--	--	--	--	107,628,256
192,024	--	--	--	--	37,011,976	53,503,158
--	--	--	--	--	129,295	129,295
(178,009)	--	--	--	--	(19,173,118)	(54,210,965)
<u>7,423,552</u>	<u>23,320</u>	<u>116,953</u>	<u>15,491</u>	<u>51,290</u>	<u>41,872,489</u>	<u>165,267,372</u>
--	--	--	--	--	--	5,034,672
--	--	--	--	--	854,100	12,439,911
--	--	--	--	--	854,100	17,474,583
75,251	23,320	116,953	15,491	51,290	5,427,050	6,856,642
--	--	--	--	--	--	194,416
--	--	--	--	--	--	1,479,832
--	--	--	--	--	--	29,383
--	--	--	--	--	854,669	2,202,387
--	--	--	--	--	2,092,972	169,747,920
<u>75,251</u>	<u>23,320</u>	<u>116,953</u>	<u>15,491</u>	<u>51,290</u>	<u>8,374,691</u>	<u>180,510,580</u>
--	--	--	--	--	272,357	3,733,954
14,015	--	--	--	--	17,968,153	10,039,744
--	--	--	--	--	--	15,862,062
1,938,454	--	--	--	--	264,158	3,312,446
5,395,832	--	--	--	--	15,847,230	(30,716,831)
<u>\$ 7,348,301</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 34,079,541</u>	<u>\$ (1,502,579)</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
COMBINING STATEMENT OF ACTIVITIES  
ALL DISCRETELY PRESENTED COMPONENT UNITS  
FOR THE YEAR ENDED DECEMBER 31, 2016**

**Judicial Court Services**

	<b>District Attorney of the Nineteenth Judicial District</b>	<b>Nineteenth Judicial District Court (1)</b>	<b>Nineteenth Judicial District Court Building Commission (1)</b>	<b>E.B.R. Parish Family Court</b>	<b>E.B.R. Parish Juvenile Court</b>	<b>E.B.R. Parish Clerk of Court (1)</b>
<b>EXPENSES</b>	\$ 15,675,779	\$ 10,202,543	\$ 12,169,654	\$ 1,492,933	\$ 1,914,267	\$ 14,027,583
<b>PROGRAM REVENUES:</b>						
Charges for services	2,874,927	2,761,988	6,384,564	212,590	40,561	13,714,464
Operating grants and contributions	10,805,308	6,837,658	--	1,000,313	103,317	354,470
Capital grants and contributions	--	--	--	--	--	--
Net program (expenses) revenue	<u>(1,995,544)</u>	<u>(602,897)</u>	<u>(5,785,090)</u>	<u>(280,030)</u>	<u>(1,770,389)</u>	<u>41,351</u>
<b>GENERAL REVENUES:</b>						
Taxes:						
Property	--	--	--	--	--	--
Sales	--	--	--	--	--	--
Occupancy	--	--	--	--	--	--
Grants and contributions not restricted to specific programs	372,066	--	--	--	1,336,131	--
Investment earnings	12,896	4,779	178,238	2	1,191	109,099
Miscellaneous	50,247	21,580	12,835	--	4,168	795,701
Total general revenues	<u>435,209</u>	<u>26,359</u>	<u>191,073</u>	<u>2</u>	<u>1,341,490</u>	<u>904,800</u>
Change in net position	(1,560,335)	(576,538)	(5,594,017)	(280,028)	(428,899)	946,151
Net position, beginning of year	<u>(14,747,262)</u>	<u>(17,872,040)</u>	<u>14,443,906</u>	<u>(2,730,824)</u>	<u>(3,339,154)</u>	<u>(11,191,381)</u>
Net position, ending	<u>\$ (16,307,597)</u>	<u>\$ (18,448,578)</u>	<u>\$ 8,849,889</u>	<u>\$ (3,010,852)</u>	<u>\$ (3,768,053)</u>	<u>\$ (10,245,230)</u>

(1) As of June 30, 2016

The accompanying notes are an integral part of this statement.

<b>Economic Development</b>						
<b>Total Judicial Court Services</b>	<b>East Baton Rouge Redevelop- ment Authority</b>	<b>Cyntreniks Group King Hotel Special Taxing District</b>	<b>Bluebonnet Convention Hotel Taxing District</b>	<b>EBRATS Building Special Taxing District</b>	<b>Old LNB Building Redevelopment Taxing District</b>	<b>Total Economic Development</b>
\$ 55,482,759	\$ 1,714,800	\$ 156,162	\$ 719,003	\$ 87,722	\$ 64,480	\$ 2,742,167
25,989,094	310,608	--	--	--	--	310,608
19,101,066	160,850	--	--	--	--	160,850
--	--	--	--	--	--	--
<u>(10,392,599)</u>	<u>(1,243,342)</u>	<u>(156,162)</u>	<u>(719,003)</u>	<u>(87,722)</u>	<u>(64,480)</u>	<u>(2,270,709)</u>
--	--	--	--	--	--	--
--	--	69,263	305,677	44,674	27,959	447,573
--	--	86,899	413,326	43,048	36,521	579,794
1,708,197	--	--	--	--	--	--
306,205	84,367	--	--	--	--	84,367
884,531	4,333	--	--	--	--	4,333
<u>2,898,933</u>	<u>88,700</u>	<u>156,162</u>	<u>719,003</u>	<u>87,722</u>	<u>64,480</u>	<u>1,116,067</u>
(7,493,666)	(1,154,642)	--	--	--	--	(1,154,642)
<u>(35,436,755)</u>	<u>8,502,943</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>8,502,943</u>
<u>\$ (42,930,421)</u>	<u>\$ 7,348,301</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 7,348,301</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
 COMBINING STATEMENT OF ACTIVITIES  
 ALL DISCRETELY PRESENTED COMPONENT UNITS  
 FOR THE YEAR ENDED DECEMBER 31, 2016**

EXHIBIT A - 16  
 (Continued)

	<b>Mass Transit</b>	
	<b>Capital Area Transit System</b>	<b>Total All Component Units</b>
<b>EXPENSES</b>	\$ 30,216,212	\$ 88,441,138
<b>PROGRAM REVENUES:</b>		
Charges for services	2,461,875	28,761,577
Operating grants and contributions	--	19,261,916
Capital grants and contributions	6,184,485	6,184,485
Net program (expenses) revenue	(21,569,852)	(34,233,160)
<b>GENERAL REVENUES:</b>		
Taxes:		
Property	16,862,111	16,862,111
Sales	--	447,573
Occupancy	1,412,340	1,992,134
Grants and contributions not restricted to specific programs	7,320,270	9,028,467
Investment earnings	9,496	400,068
Miscellaneous	39,140	928,004
Total general revenues	25,643,357	29,658,357
Change in net position	4,073,505	(4,574,803)
Net position, beginning of year	30,006,036	3,072,224
Net position, ending	\$ 34,079,541	\$ (1,502,579)

The accompanying notes are an integral part of this statement.