

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2015**

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)	\$ 166,127,175	\$ 79,289,820	\$ 245,416,995	\$ 16,982,146
Investments (Note 3)	211,759,186	118,482,692	330,241,878	--
Receivables - net (Note 13)	52,535,997	16,288,427	68,824,424	16,655,099
Due from other governments (Note 11)	84,333,564	2,817,878	87,151,442	1,994,446
Prepaid items	383,370	207,466	590,836	79,566
Loans receivable	4,115,590	--	4,115,590	2,138,660
Inventory	896,044	93,352	989,396	5,295,059
Other assets	--	--	--	404,912
Restricted assets:				
Cash and cash equivalents (Note 3)	--	135,635,134	135,635,134	13,552,638
Investments (Note 3)	--	232,187,796	232,187,796	--
Receivables - net (Note 13)	--	423,264	423,264	--
Prepaid items	--	5,880	5,880	--
Capital assets (Note 6):				
Non-depreciable	198,991,410	349,628,460	548,619,870	--
Depreciable, net	692,284,458	1,530,952,497	2,223,236,955	105,830,990
Total assets	<u>1,411,426,794</u>	<u>2,466,012,666</u>	<u>3,877,439,460</u>	<u>162,933,516</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred amount on refunding	14,606,047	39,737,972	54,344,019	--
Deferred outflows on derivative instruments	14,755,836	92,452,209	107,208,045	--
Deferred outflow for pensions	66,874,233	5,853,183	72,727,416	9,366,140
Total deferred outflows of resources	<u>96,236,116</u>	<u>138,043,364</u>	<u>234,279,480</u>	<u>9,366,140</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	27,771,571	50,174,496	77,946,067	2,709,410
Internal balances (Note 11)	(1,418,884)	1,418,884	--	--
Due to other governments	490,429	--	490,429	189,168
Accrued payables	9,680,296	28,401,015	38,081,311	1,490,511
Unearned revenue	1,095,601	1,767,570	2,863,171	--
Deposits and escrow accounts	11,480,091	--	11,480,091	--
Other liabilities	--	--	--	59,366
Non-current liabilities (Note 10):				
Due within one year	32,509,330	14,070,175	46,579,505	3,611,296
Due in more than one year	1,236,678,992	1,683,809,809	2,920,488,801	154,960,366
Total liabilities	<u>1,318,287,426</u>	<u>1,779,641,949</u>	<u>3,097,929,375</u>	<u>163,020,117</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Resources received before time requirements	668,996	--	668,996	--
Deferred inflow for pensions	7,458,464	566,897	8,025,361	6,207,313
Total deferred inflows of resources	<u>8,127,460</u>	<u>566,897</u>	<u>8,694,357</u>	<u>6,207,313</u>
<b>NET POSITION</b>				
Net investment in capital assets	665,194,789	652,390,880	1,317,585,669	14,842,088
Restricted for (Note 14):				
Capital projects	78,237,843	8,306,503	86,544,346	--
Debt service	9,169,416	57,375,662	66,545,078	10,322,023
Passenger facility charges	--	440,848	440,848	--
External legal constraints	78,661,575	70,000,000	148,661,575	4,024,483
Unrestricted	(650,015,599)	35,333,291	(614,682,308)	(26,116,368)
Total net position	<u>\$ 181,248,024</u>	<u>\$ 823,847,184</u>	<u>\$ 1,005,095,208</u>	<u>\$ 3,072,226</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, 2015**

	<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	\$ 104,654,595	\$ 23,308,904	\$ 452,361	\$ --
Public safety	243,512,332	29,477,883	15,372,714	282,964
Transportation	69,402,396	150,763	626,015	12,797,514
Health and welfare	10,462,631	952,325	28,722	--
Culture and recreation	46,112,594	315,687	241,981	550,000
Conservation and development	43,997,876	3,577,639	28,350,865	4,326,527
Interest and fiscal charges on long-term debt	14,073,884	--	--	--
Total governmental activities	<u>532,216,308</u>	<u>57,783,201</u>	<u>45,072,658</u>	<u>17,957,005</u>
Business-type activities:				
Airport	27,753,748	17,632,837	326,308	10,869,861
Sewer	158,218,577	78,673,549	6,789,055	4,698,309
Solid waste collection and disposal	39,820,771	39,028,955	--	--
Convention center	13,902,491	6,465,664	333,158	1,444,303
Parking facilities	699,527	854,388	--	--
Total business-type activities	<u>240,395,114</u>	<u>142,655,393</u>	<u>7,448,521</u>	<u>17,012,473</u>
Total primary government	<u>\$ 772,611,422</u>	<u>\$ 200,438,594</u>	<u>\$ 52,521,179</u>	<u>\$ 34,969,478</u>
<b>Component units:</b>				
Judicial court services	\$ 52,928,780	\$ 24,983,777	\$ 18,726,356	\$ --
Economic development districts	2,029,899	298,066	255,470	4,000
Mass transit	28,641,657	2,326,845	--	3,092,156
Total component units	<u>\$ 83,600,336</u>	<u>\$ 27,608,688</u>	<u>\$ 18,981,826</u>	<u>\$ 3,096,156</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

Transfers (to) from other funds

Total general revenues and transfers

Change in net position

Net position - beginning of year, restated (Note 1)

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>
\$ (80,893,330)	\$ --	\$ (80,893,330)	\$ --
(198,378,771)	--	(198,378,771)	--
(55,828,104)	--	(55,828,104)	--
(9,481,584)	--	(9,481,584)	--
(45,004,926)	--	(45,004,926)	--
(7,742,845)	--	(7,742,845)	--
(14,073,884)	--	(14,073,884)	--
<u>(411,403,444)</u>	<u>--</u>	<u>(411,403,444)</u>	<u>--</u>
--	1,075,258	1,075,258	--
--	(68,057,664)	(68,057,664)	--
--	(791,816)	(791,816)	--
--	(5,659,366)	(5,659,366)	--
--	154,861	154,861	--
<u>--</u>	<u>(73,278,727)</u>	<u>(73,278,727)</u>	<u>--</u>
<u>(411,403,444)</u>	<u>(73,278,727)</u>	<u>(484,682,171)</u>	<u>--</u>
--	--	--	(9,218,647)
--	--	--	(1,472,363)
<u>--</u>	<u>--</u>	<u>--</u>	<u>(23,222,656)</u>
<u>--</u>	<u>--</u>	<u>--</u>	<u>(33,913,666)</u>
99,623,352	--	99,623,352	16,467,310
23,909,807	--	23,909,807	--
231,487,574	44,791,791	276,279,365	--
2,410,408	--	2,410,408	2,248,251
10,655,515	--	10,655,515	--
3,917,392	--	3,917,392	--
9,849,962	--	9,849,962	--
1,467,496	--	1,467,496	--
16,560	--	16,560	1,145,054
6,111,572	--	6,111,572	9,065,300
753,956	1,318,035	2,071,991	381,466
339,136	41,302	380,438	--
686,037	(686,037)	--	--
<u>391,228,767</u>	<u>45,465,091</u>	<u>436,693,858</u>	<u>29,307,381</u>
(20,174,677)	(27,813,636)	(47,988,313)	(4,606,285)
<u>201,422,701</u>	<u>851,660,820</u>	<u>1,053,083,521</u>	<u>7,678,511</u>
<u>\$ 181,248,024</u>	<u>\$ 823,847,184</u>	<u>\$ 1,005,095,208</u>	<u>\$ 3,072,226</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2015**

	<b>General Fund</b>	<b>Library Board of Control</b>	<b>Grants</b>
<b>ASSETS</b>			
Cash and cash equivalents (Note 3)	\$ 29,552,975	\$ 28,706,421	\$ 3,722,634
Investments (Note 3)	40,811,250	39,642,201	5,140,781
Property taxes receivable - net (Note 4)	6,227,741	8,851,423	--
Gross receipts business taxes receivable	4,106,161	--	--
Sales taxes receivable	17,539,310	--	--
Interest and penalties receivable on taxes	98,251	--	--
Accounts receivable - net (Note 13)	1,609,221	718	2,642
Accrued interest receivable	80,788	57,925	6,593
Due from other funds (Note 11)	9,472,834	--	--
Due from other governments (Note 11)	20,961,465	31,408,708	6,202,760
Loans receivable	--	--	4,115,590
Inventory	656,653	--	--
	<b>\$ 131,116,649</b>	<b>\$ 108,667,396</b>	<b>\$ 19,191,000</b>
<b>LIABILITIES</b>			
Accounts and contracts payable	\$ 13,921,373	\$ 1,745,687	\$ 3,690,951
Due to other funds (Note 11)	--	27,796,921	--
Due to other governments	167,662	--	--
Accrued payables	2,914,916	298,014	218,814
Unearned revenue	--	--	697,022
Deposits and escrow accounts	11,142,962	--	337,129
Total liabilities	<b>28,146,913</b>	<b>29,840,622</b>	<b>4,943,916</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue - property taxes	552,818	726,595	--
Unavailable revenue - revenue sharing	613,417	--	--
Resources received before time requirements	--	--	668,996
Total deferred inflows of resources	<b>1,166,235</b>	<b>726,595</b>	<b>668,996</b>
<b>FUND BALANCES (Note 14):</b>			
Nonspendable	656,653	--	--
Restricted	517,487	78,100,179	13,578,088
Committed	59,144,527	--	--
Assigned	28,346,341	--	--
Unassigned	13,138,493	--	--
Total fund balances	<b>101,803,501</b>	<b>78,100,179</b>	<b>13,578,088</b>
Total liabilities, deferred inflows of resources and fund balances	<b>\$ 131,116,649</b>	<b>\$ 108,667,396</b>	<b>\$ 19,191,000</b>

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>
\$ 55,732,890	\$ 41,188,097	\$ 158,903,017
76,046,568	40,142,167	201,782,967
--	7,173,814	22,252,978
--	--	4,106,161
2,595,295	1,652,437	21,787,042
--	--	98,251
60,870	2,271,963	3,945,414
102,824	47,178	295,308
37,818,068	--	47,290,902
1,828,373	23,092,159	83,493,465
--	--	4,115,590
--	--	656,653
<u>\$ 174,184,888</u>	<u>\$ 115,567,815</u>	<u>\$ 548,727,748</u>
\$ 4,433,058	\$ 2,545,180	\$ 26,336,249
--	18,075,097	45,872,018
--	322,767	490,429
4,094	475,835	3,911,673
398,579	--	1,095,601
--	--	11,480,091
<u>4,835,731</u>	<u>21,418,879</u>	<u>89,186,061</u>
--	675,093	1,954,506
--	71,042	684,459
--	--	668,996
<u>--</u>	<u>746,135</u>	<u>3,307,961</u>
--	--	656,653
145,151,310	84,686,576	322,033,640
24,197,847	8,716,225	92,058,599
--	--	28,346,341
--	--	13,138,493
<u>169,349,157</u>	<u>93,402,801</u>	<u>456,233,726</u>
<u>\$ 174,184,888</u>	<u>\$ 115,567,815</u>	<u>\$ 548,727,748</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF POSITION  
DECEMBER 31, 2015**

EXHIBIT A - 4

Fund balances - total governmental funds		\$ 456,233,726
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	1,569,752,738	
Less accumulated depreciation	<u>(687,015,012)</u>	882,737,726
Assets used in governmental activities that are not financial resources, and, therefore, are not reported in the governmental funds.		
Prepaid items		383,370
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	1,954,506	
Louisiana revenue sharing	684,459	
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>	3,517,481
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	(5,741,571)	
Bonds payable	(325,422,379)	
Deferred premium and discount	(21,252,903)	
Deferred amount on refunding	14,606,047	
Obligation payable	(5,368,002)	
Compensated absences payable	(27,067,090)	
Claims and judgments payable	(35,458,853)	
Employee benefits payable	(5,151,535)	
Net other post employment benefit obligation	(368,830,905)	
Net pension liability	<u>(465,718,048)</u>	(1,245,405,239)
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.		
		59,415,769
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>24,365,191</u>
Net position of governmental activities		<u>\$ 181,248,024</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, 2015**

	<b>General Fund</b>	<b>Library Board of Control</b>	<b>Grants</b>
<b>REVENUES</b>			
Taxes:			
Property	\$ 26,962,366	\$ 41,904,944	\$ --
Gross receipts business taxes	23,909,807	--	--
Sales	179,640,162	--	--
Occupancy	1,486,384	--	--
Occupational	10,655,515	--	--
Insurance premiums	3,917,392	--	--
Gaming admissions	9,849,962	--	--
Interest and penalties - delinquent	1,467,496	--	--
Licenses and permits	4,906,635	--	--
Intergovernmental revenues	14,197,839	--	37,465,888
Charges for services	24,258,703	84,743	--
Fines and forfeits	1,785,104	202,723	--
Investment earnings	200,401	152,464	9,644
Miscellaneous revenues	3,351,982	13,374	3,522,476
Total revenues	306,589,748	42,358,248	40,998,008
<b>EXPENDITURES</b>			
Current:			
General government	74,914,700	--	257,214
Public safety	167,655,299	--	2,391,246
Transportation	28,955,926	--	36,000
Health and welfare	4,619,874	--	370,461
Culture and recreation	1,618,769	37,181,287	49,046
Conservation and development	6,032,246	--	31,150,458
Debt service:			
Principal retirement	--	--	--
Interest and fiscal charges	--	--	--
Bond issuance costs	--	--	--
Capital outlay	--	267,293	5,321,831
Intergovernmental	16,173,417	--	--
Total expenditures	299,970,231	37,448,580	39,576,256
Excess (deficiency) of revenues over (under) expenditures	6,619,517	4,909,668	1,421,752
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (Note 12)	2,655,470	--	1,122,775
Transfers out (Note 12)	(19,908,472)	(31,000)	--
Issuance of long-term debt	--	--	--
Premium on debt issuance	--	--	--
Refunding bonds issued	--	--	--
Payment to refunded bond escrow agent	--	--	--
Proceeds of capital asset disposition	104,443	180	622
Total other financing sources and uses	(17,148,559)	(30,820)	1,123,397
Net change in fund balances	(10,529,042)	4,878,848	2,545,149
Fund balances, January 1	112,332,543	73,221,331	11,032,939
Fund balances, December 31	\$ 101,803,501	\$ 78,100,179	\$ 13,578,088

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>
\$ --	\$ 31,269,709	\$ 100,137,019
--	--	23,909,807
7,651,969	44,195,443	231,487,574
--	924,024	2,410,408
--	--	10,655,515
--	--	3,917,392
--	--	9,849,962
--	--	1,467,496
--	--	4,906,635
5,317,670	3,665,067	60,646,464
--	19,864,593	44,208,039
--	133,291	2,121,118
234,443	128,337	725,289
1,314,793	345,374	8,547,999
<u>14,518,875</u>	<u>100,525,838</u>	<u>504,990,717</u>
--	1,683,219	76,855,133
--	39,626,222	209,672,767
--	8,493,742	37,485,668
--	4,495,271	9,485,606
--	--	38,849,102
--	3,258,526	40,441,230
--	17,866,486	17,866,486
--	13,311,697	13,311,697
1,082,020	--	1,082,020
43,577,115	2,456,431	51,622,670
--	550,000	16,723,417
<u>44,659,135</u>	<u>91,741,594</u>	<u>513,395,796</u>
<u>(30,140,260)</u>	<u>8,784,244</u>	<u>(8,405,079)</u>
16,590,026	5,997,459	26,365,730
(26,521)	(5,713,700)	(25,679,693)
34,415,000	--	34,415,000
17,240,820	--	17,240,820
59,430,000	--	59,430,000
(69,984,229)	--	(69,984,229)
--	2,641	107,886
<u>57,665,096</u>	<u>286,400</u>	<u>41,895,514</u>
27,524,836	9,070,644	33,490,435
<u>141,824,321</u>	<u>84,332,157</u>	<u>422,743,291</u>
<u>\$ 169,349,157</u>	<u>\$ 93,402,801</u>	<u>\$ 456,233,726</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, 2015**

EXHIBIT A - 6

Net change in fund balances - total governmental funds \$ 33,490,435

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	51,622,670	
Depreciation expense	<u>(42,513,505)</u>	9,109,165

The net effect of various miscellaneous transactions involving capital assets, such as sales, trade-ins, and donations, is to increase net position. 3,172,524

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	(513,667)	
Louisiana revenue sharing	(50,240)	
Emergency Medical Services transport charges	(130,093)	
U.S. Health and Human Services	711,557	
Severance tax revenue	(151,065)	
East Baton Rouge Parish Sheriff - criminal jury receipts	38,417	
East Baton Rouge Parish Sheriff - prison medical charges	<u>49,860</u>	(45,231)

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.

Long-term debt issued	(93,845,000)	
Premium on debt issuance	(17,240,820)	
Payment to refunded bond escrow agent	69,984,229	
Amortization of bond insurance costs	(73,273)	
Amortization of premium and discount	978,622	
Amortization of amount on refunding	(876,798)	
Principal payments	17,866,486	
Adjustment for debt recorded in business type activities	<u>(334,167)</u>	(23,540,721)

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	(40,648,402)	
Accrued interest payable	202,457	
Compensated absences payable	(2,934,939)	
Claims and judgments payable	756,219	
Employee benefits payable	(263,095)	
Net pension liability and deferred inflows and outflows for pensions	<u>(92,759)</u>	(42,980,519)

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. 619,670

Change in net position of governmental activities \$ (20,174,677)

**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, 2015**

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	\$ 26,540,890	\$ 26,790,890	\$ 26,962,366	\$ 171,476
Gross receipts business taxes	24,633,000	23,776,305	23,909,807	133,502
General sales and use taxes	176,071,760	179,125,190	179,640,162	514,972
Occupancy taxes	1,200,000	1,200,000	1,486,384	286,384
Occupational taxes	10,500,000	10,675,000	10,655,515	(19,485)
Insurance premiums taxes	3,800,000	3,800,000	3,917,392	117,392
Gaming admissions taxes	9,000,000	9,200,000	9,849,962	649,962
Interest and penalties - delinquent taxes	1,527,000	1,527,000	1,467,496	(59,504)
Total taxes	<u>253,272,650</u>	<u>256,094,385</u>	<u>257,889,084</u>	<u>1,794,699</u>
Licenses and permits:				
Use of streets:				
Public conveyances	20,000	20,000	54,229	34,229
Bicycle registration fees	32,000	32,000	24,540	(7,460)
Occupational and professional:				
Air conditioning and heating	38,000	38,000	40,915	2,915
Electrical contractors	45,000	45,000	45,990	990
Plumbers	40,000	40,000	35,760	(4,240)
House moving	500	500	--	(500)
Garbage collectors	43,800	43,800	54,800	11,000
Classified employees	180,000	180,000	172,850	(7,150)
Retail clerks	118,000	118,000	111,135	(6,865)
Entertainers	6,000	6,000	6,450	450
Liquor and beer	575,400	575,400	588,249	12,849
Restaurant	28,900	28,900	33,698	4,798
Gaming	6,000	6,000	5,660	(340)
Chauffeurs	3,900	3,900	3,575	(325)
Second hand dealers	1,000	1,000	755	(245)
Construction permits:				
Air conditioning and heating	275,000	300,000	231,685	(68,315)
Electrical	375,000	406,080	430,516	24,436
Building	1,550,000	1,750,000	1,830,287	80,287
Plumbing and gas	360,000	391,060	395,010	3,950
House moving	1,500	1,500	300	(1,200)
Fence	1,000	1,000	1,400	400
Special events	37,000	37,000	63,360	26,360
Alarm user	50,000	50,000	43,825	(6,175)
Animal control and rescue center licenses	657,000	657,000	688,459	31,459
Other permits	40,800	40,800	43,187	2,387
Total licenses and permits	<u>4,485,800</u>	<u>4,772,940</u>	<u>4,906,635</u>	<u>133,695</u>
Intergovernmental revenues:				
State grants:				
Public safety:				
Traffic signal maintenance	653,920	653,920	653,920	--
Department of Military Affairs	78,000	78,000	77,479	(521)
Juvenile meal reimbursement	55,000	55,000	65,874	10,874

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, 2015**

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	\$ 538,057	\$ 1,737
Culture and recreation:				
Hotel/motel sales tax	393,530	393,530	105,016	(288,514)
State shared revenues:				
Beer taxes	410,000	410,000	371,878	(38,122)
Insurance company taxes	900,000	900,000	1,041,163	141,163
Louisiana revenue sharing	1,106,750	1,106,750	1,105,361	(1,389)
Mineral royalties	92,000	92,000	18,696	(73,304)
Severance taxes	850,000	1,080,000	1,109,612	29,612
On-behalf payments for salaries and benefits	9,363,460	9,076,790	9,015,608	(61,182)
Retiree drug subsidy	--	--	78,682	78,682
Southern University	--	--	15,000	15,000
Payments in lieu of taxes - Federal government	1,640	1,640	1,493	(147)
Total intergovernmental revenues	<u>14,440,620</u>	<u>14,383,950</u>	<u>14,197,839</u>	<u>(186,111)</u>
Charges for services:				
General government:				
City court civil fees	1,295,000	1,295,000	1,217,093	(77,907)
Judiciary court costs	900,000	900,000	714,980	(185,020)
City court school fees	180,000	180,000	159,800	(20,200)
City court bench warrant fees	1,100,000	1,100,000	960,063	(139,937)
City court miscellaneous fees	479,000	479,000	495,509	16,509
City court credit card payment fees	35,000	35,000	28,753	(6,247)
City court expungement	35,000	35,000	25,430	(9,570)
City court home incarceration monitoring	6,000	6,000	3,530	(2,470)
City court mortgage recordation fees	8,000	8,000	10,530	2,530
City court pre-trial administrative fee	65,000	65,000	50,015	(14,985)
City constable civil fees	900,000	900,000	899,028	(972)
City prosecutor bond posting fee	22,000	22,000	76,073	54,073
Misdemeanor detention fund - warrant recall	--	--	722,775	722,775
Central services support	7,950,000	7,950,000	8,115,928	165,928
Central services support - inventory	32,800	32,800	56,632	23,832
Central services support - auction facility	40,000	40,000	17,011	(22,989)
Sales tax collection charges	2,700,000	2,700,000	2,641,327	(58,673)
Occupancy tax collection charges	33,000	33,000	32,500	(500)
NSF check fees	3,000	3,000	493	(2,507)
Credit card processing fees	45,000	45,000	86,971	41,971
Online permitting technology fees	50,000	50,000	55,033	5,033
Bench advertising	20,000	20,000	29,119	9,119
Board of adjustment fees	6,000	6,000	5,375	(625)
Sale of construction codes and plans	8,000	8,000	3,450	(4,550)
Adult DWI pretrial fees	100,000	100,000	67,590	(32,410)
Pre-trial diversion fees	490,000	490,000	495,017	5,017
Notice of intent	50,000	50,000	66,834	16,834
Adjudicated property	30,000	30,000	70,965	40,965

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, 2015**

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	\$ 77,125	\$ (27,875)
Planning assistance	96,000	96,000	121,985	25,985
Planning advertising fees	30,000	30,000	31,750	1,750
Miscellaneous	10,210	10,210	14,592	4,382
Public safety:				
Subdivision inspection, testing and plan review	26,000	26,000	29,925	3,925
Flood determination fees	22,000	22,000	23,725	1,725
Commercial and residential plan review	410,000	410,000	452,991	42,991
Sale of reports and photos	250,000	250,000	279,393	29,393
Sobriety test	40,000	40,000	35,026	(4,974)
False alarm fees	250,000	250,000	233,960	(16,040)
Reimbursements for overtime	400,000	400,000	621,743	221,743
Traffic safety fees	2,300,000	3,000,000	4,077,035	1,077,035
Prison medical charges	55,000	55,000	2,477	(52,523)
Coroners fees	431,000	606,000	704,419	98,419
Juvenile services fees	600	600	210	(390)
Miscellaneous	16,000	16,000	51,142	35,142
Transportation:				
Parking meters	270,000	270,000	150,763	(119,237)
Sanitation:				
Weed cutting charges	50,000	50,000	36,861	(13,139)
Health and welfare:				
Animal control center enforcement income	45,000	45,000	48,367	3,367
Animal control credit card payment fees	4,000	4,000	7,323	3,323
Culture and recreation:				
Summer programs:				
Jewel J. Newman Community Center	12,000	14,847	14,847	--
Conservation and development:				
Rent/utilities/donations:				
Leo S. Butler Community Center	16,500	16,500	16,658	158
Jewel J. Newman Community Center	5,000	51,970	61,919	9,949
Dr. Martin Luther King, Jr. Community Center	15,700	15,700	31,047	15,347
Chaneyville Community Center	--	--	7,741	7,741
Charles R. Kelly Community Center	20,060	20,060	17,855	(2,205)
Total charges for services	<u>21,462,870</u>	<u>22,387,687</u>	<u>24,258,703</u>	<u>1,871,016</u>
Fines and forfeits:				
City court criminal fines and forfeitures	325,000	325,000	253,706	(71,294)
City court forfeitures	100,000	100,000	104,345	4,345
City court traffic fines	1,700,000	1,700,000	1,393,926	(306,074)
Alcoholic Beverage Control Board fines	58,000	58,000	33,127	(24,873)
Total fines and forfeits	<u>2,183,000</u>	<u>2,183,000</u>	<u>1,785,104</u>	<u>(397,896)</u>
Investment earnings	<u>100,500</u>	<u>100,500</u>	<u>200,401</u>	<u>99,901</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, 2015**

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:				
Land	\$ 21,600	\$ 21,600	\$ 27,150	\$ 5,550
Buildings	266,000	266,000	268,276	2,276
Oil, gas and mineral royalties	115,000	115,000	50,603	(64,397)
Airport note	422,990	422,990	422,992	2
Subrogation recovery and restitution	--	15,000	1,731,852	1,716,852
Condemnations	90,000	90,000	80,756	(9,244)
Juvenile detention meals	4,000	4,000	1,948	(2,052)
Confiscated funds - police	120,000	120,000	226,543	106,543
Police - miscellaneous revenues	20,000	20,000	32,398	12,398
Juvenile detention reimbursement	100,000	100,000	125,544	25,544
Donations and contributions	36,500	21,942	41,442	19,500
Animal control and rescue center contributions	237,360	237,360	208,176	(29,184)
Other	13,000	51,808	134,302	82,494
Total miscellaneous revenues	<u>1,446,450</u>	<u>1,485,700</u>	<u>3,351,982</u>	<u>1,866,282</u>
 Total revenues	 <u>297,391,890</u>	 <u>301,408,162</u>	 <u>306,589,748</u>	 <u>5,181,586</u>
<b>EXPENDITURES</b>				
Current:				
General government:				
Metropolitan council	1,364,091	1,376,661	1,277,369	99,292
Council administrator	2,124,952	2,114,735	1,857,439	257,296
Council budget office	226,938	230,778	216,407	14,371
Parish attorney	7,623,036	7,836,661	7,459,247	377,414
Public information office	569,116	563,956	548,434	15,522
Planning commission	1,630,007	1,618,417	1,464,243	154,174
City court - administration	10,356,665	10,430,345	9,177,567	1,252,778
City constable	2,880,940	2,855,150	2,842,619	12,531
Justice of peace and ward constables	66,510	66,510	66,116	394
Sheriff - costs of court	176,000	161,000	158,255	2,745
Registrar of voters	872,533	872,533	815,393	57,140
Mayor - President	1,912,132	2,003,742	1,872,356	131,386
Finance	9,864,100	9,441,440	8,905,503	535,937
Collection of funds	3,043,100	3,658,100	3,646,933	11,167
Information services	5,048,779	4,338,339	4,333,971	4,368
Computerized systems	1,580,666	2,008,286	696,068	1,312,218
Purchasing	989,877	1,000,677	864,611	136,066
Human resources	3,236,761	3,242,112	3,028,087	214,025
Risk management	5,563,430	7,311,544	9,445,012	(2,133,468)
Municipal fire and police civil service board	76,565	77,225	73,985	3,240
Public works - administration, engineering, warehouse, citizen service center, and building maintenance	18,680,083	6,254,977	6,252,126	2,851
Priority building improvements	2,148,287	322,735	322,735	--
Miscellaneous public works projects	7,307,232	164,734	164,734	--

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, 2015**

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	\$ --	\$ 2,088,351	\$ 1,817,810	\$ 270,541
Public works - department of maintenance	--	725,561	725,561	--
Public works - department of buildings and grounds	--	11,520,948	7,813,971	3,706,977
Municipal associations	120,160	120,160	118,499	1,661
Total general government	<u>87,461,960</u>	<u>82,405,677</u>	<u>75,965,051</u>	<u>6,440,626</u>
Public safety:				
Fire protection districts	142,910	142,910	142,827	83
Sheriff - correctional institution	9,783,553	11,702,210	11,457,178	245,032
E.B.R. Parish Coroner	2,220,064	2,368,518	2,314,122	54,396
Police	90,604,751	91,933,162	87,887,547	4,045,615
Fire	48,783,926	48,363,490	48,097,510	265,980
Emergency medical services	4,649,443	5,578,143	4,981,183	596,960
Juvenile services	5,638,128	5,466,146	4,988,137	478,009
Emergency preparedness	802,462	811,732	692,195	119,537
Public works - inspection and traffic engineering	10,691,940	2,602,753	2,602,753	--
Demolition program	539,930	342,947	342,947	--
Public works - department of development	--	5,499,877	4,747,250	752,627
Capital Region Planning Commission	57,150	57,150	55,246	1,904
Crimestoppers	14,000	14,000	14,000	--
Total public safety	<u>173,928,257</u>	<u>174,883,038</u>	<u>168,322,895</u>	<u>6,560,143</u>
Transportation:				
Public works - highway division	21,700,055	5,516,934	5,515,573	1,361
Street lighting	4,777,614	1,197,016	1,197,016	--
Public works - department of transportation and drainage	--	11,472,152	8,784,484	2,687,668
Federal urban system	150,000	150,000	--	150,000
Public works - department of maintenance	--	15,126,711	13,666,939	1,459,772
Street maintenance	227,650	164,960	164,960	--
Total transportation	<u>26,855,319</u>	<u>33,627,773</u>	<u>29,328,972</u>	<u>4,298,801</u>
Health and welfare:				
Health unit	534,151	534,151	519,106	15,045
Council on Aging projects	877,490	917,490	917,232	258
Crisis Care Center	253,180	253,180	253,140	40
Baton Rouge Area Alcohol and Drug Center	319,000	319,060	319,050	10
Animal control and rescue center	2,608,380	2,672,190	2,598,672	73,518
O'Brien House	17,100	17,100	17,100	--
Total health and welfare	<u>4,609,301</u>	<u>4,713,171</u>	<u>4,624,300</u>	<u>88,871</u>
Culture and recreation:				
Community Centers Summer Programs	12,000	16,970	16,970	--

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, 2015**

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	\$ 843,120	\$ 843,120	\$ 843,055	\$ 65
Arts Council of Greater Baton Rouge	334,240	334,240	334,222	18
Baton Rouge Symphony League	95,000	95,000	95,000	--
U.S.S. Kidd	229,560	229,560	229,522	38
United States Bowling Congress	100,000	100,000	100,000	--
Total culture and recreation	<u>1,613,920</u>	<u>1,618,890</u>	<u>1,618,769</u>	<u>121</u>
Conservation and development:				
Economic development program	2,660,535	2,962,167	2,389,051	573,116
Urban restoration projects	412,276	442,276	23,243	419,033
Baton Rouge Film Commission	175,075	130,166	125,091	5,075
Summer youth employment program	200,000	300,172	250,172	50,000
Community centers	1,351,704	1,441,041	1,342,115	98,926
Human Development and Services	750,560	802,147	681,635	120,512
Baton Rouge Area Chamber	450,000	450,000	450,000	--
Truancy Assessment and Service Center	--	100,000	100,000	--
Score Chapter 141 - Baton Rouge	19,000	19,000	19,000	--
Earth Day	21,850	21,850	21,850	--
Cooperative Extension Service	61,404	61,405	54,078	7,327
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>6,678,834</u>	<u>7,306,654</u>	<u>6,032,658</u>	<u>1,273,996</u>
Capital outlay	<u>2,338,625</u>	<u>291,287</u>	<u>--</u>	<u>291,287</u>
Intergovernmental expenditures:				
Equivalent three mills on industrial area assessment	159,760	167,670	167,662	8
District Attorney of the Nineteenth Judicial District	5,583,262	6,283,262	6,209,328	73,934
Nineteenth Judicial District Court	7,084,530	6,824,530	6,783,254	41,276
E.B.R. Parish Family Court	1,022,510	1,042,510	1,022,510	20,000
E.B.R. Parish Juvenile Court	1,382,160	1,408,280	1,360,780	47,500
E.B.R. Parish Clerk of Court	613,890	630,190	629,883	307
Total intergovernmental expenditures	<u>15,846,112</u>	<u>16,356,442</u>	<u>16,173,417</u>	<u>183,025</u>
Total expenditures	<u>319,332,328</u>	<u>321,202,932</u>	<u>302,066,062</u>	<u>19,136,870</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,940,438)</u>	<u>(19,794,770)</u>	<u>4,523,686</u>	<u>24,318,456</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, 2015**

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	\$ --
Solid Waste Collection and Disposal Fund	2,565,470	2,565,470	2,565,470	--
Total transfers in	<u>2,655,470</u>	<u>2,655,470</u>	<u>2,655,470</u>	<u>--</u>
Transfers out:				
Grants Fund	(232,040)	(1,158,789)	(1,122,775)	36,014
Capital Projects Fund	(2,131,750)	(11,854,026)	(11,854,026)	--
Downtown Development District	(142,500)	(142,500)	(142,500)	--
Brownsfield Fire Protection District	(16,250)	(16,250)	(16,250)	--
Chaneyville Fire Protection District	(35,860)	(35,860)	(35,860)	--
Pride Fire Protection District	(19,000)	(19,000)	(19,000)	--
Alsen-St. Irma Lee Fire Protection District	(24,510)	(24,510)	(24,510)	--
Taxable Refunding Bonds Fund	(4,790,550)	(4,790,550)	(4,790,549)	1
Excess Revenue and Limited Tax Fund	(498,840)	(83,750)	(50,090)	33,660
Solid Waste Collection and Disposal Fund	(75,000)	(75,000)	(60,982)	14,018
Baton Rouge River Center	(1,791,930)	(1,791,930)	(1,791,930)	--
Total transfers out	<u>(9,758,230)</u>	<u>(19,992,165)</u>	<u>(19,908,472)</u>	<u>83,693</u>
Proceeds of capital asset disposition	<u>305,000</u>	<u>305,000</u>	<u>104,443</u>	<u>(200,557)</u>
Total other financing sources and uses	<u>(6,797,760)</u>	<u>(17,031,695)</u>	<u>(17,148,559)</u>	<u>(116,864)</u>
Net change in fund balances	(28,738,198)	(36,826,465)	(12,624,873)	24,201,592
Fund balances, January 1	<u>112,332,543</u>	<u>112,332,543</u>	<u>112,332,543</u>	<u>--</u>
Fund balances, December 31	<u><u>\$ 83,594,345</u></u>	<u><u>\$ 75,506,078</u></u>	<u><u>\$ 99,707,670</u></u>	<u><u>\$ 24,201,592</u></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, 2015**

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	\$ 40,831,480	\$ 40,831,480	\$ 41,904,944	\$ 1,073,464
Charges for services:				
Library - copy machine	65,000	65,000	84,743	19,743
Fines and forfeits:				
Fines	210,000	210,000	202,723	(7,277)
Investment earnings	49,830	49,830	152,464	102,634
Miscellaneous revenues:				
Donations	2,000	2,000	400	(1,600)
Other income	5,000	5,000	12,974	7,974
Total miscellaneous revenues	7,000	7,000	13,374	6,374
Total revenues	41,163,310	41,163,310	42,358,248	1,194,938
<b>EXPENDITURES</b>				
Current:				
Culture and recreation:				
Operations	44,733,648	44,733,648	38,041,663	6,691,985
Capital outlay	2,324,223	2,293,223	342,004	1,951,219
Total expenditures	47,057,871	47,026,871	38,383,667	8,643,204
Excess (deficiency) of revenues over (under) expenditures	(5,894,561)	(5,863,561)	3,974,581	9,838,142
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out:				
Capital Projects Fund	--	(31,000)	(31,000)	--
Proceeds of capital asset disposition	--	--	180	180
Total other financing sources and uses	--	(31,000)	(30,820)	180
Net change in fund balances	(5,894,561)	(5,894,561)	3,943,761	9,838,322
Fund balances, January 1	73,221,331	73,221,331	73,221,331	--
Fund balances, December 31	\$ 67,326,770	\$ 67,326,770	\$ 77,165,092	\$ 9,838,322

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, 2015**

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:				
Department of Justice	\$ 3,579,102	\$ 3,579,102	\$ 688,206	\$ (2,890,896)
Department of Health and Human Services	16,536,109	17,402,129	15,144,799	(2,257,330)
Department of Housing and Urban Development	27,527,033	27,470,643	9,760,160	(17,710,483)
Environmental Protection Agency	400,000	400,000	2,097	(397,903)
Department of Education	671,305	671,305	--	(671,305)
State grants:				
Highway Safety Commission	2,191,677	1,674,841	916,424	(758,417)
Commission on Law Enforcement	327,244	306,015	226,371	(79,644)
Governor's Office of Homeland Security and Emergency Preparedness	7,710,368	7,710,256	2,572,639	(5,137,617)
Department of Public Safety and Corrections	170,862	170,862	170,862	--
Louisiana State Supreme Court	98,837	98,837	61,882	(36,955)
Louisiana State Capital Outlay	137,069	48,460	48,460	--
Louisiana Housing Corporation	1,723,481	1,319,269	237,820	(1,081,449)
Louisiana Recovery Authority	22,557,867	22,557,867	2,063,270	(20,494,597)
Louisiana Workforce Commission	7,552,613	7,545,545	3,984,705	(3,560,840)
Department of Education	2,407,604	2,209,775	1,266,114	(943,661)
Louisiana Division of Administration Office of Community Development Disaster Recovery Unit	178,555	144,371	92,354	(52,017)
Other grants:				
Capital Region Planning Commission	102,000	101,024	83,024	(18,000)
Entergy	81,860	81,860	20,167	(61,693)
East Baton Rouge Parish Sheriff	5,055	4,801	4,801	--
Pennington Foundation	46,800	46,800	20,285	(26,515)
Southern University Baton Rouge	586	586	586	--
Cities of Service	10,191	10,191	6,112	(4,079)
Keep America Beautiful, Inc.	434	434	--	(434)
Louisiana Workforce Investment Board Local 21	364,527	153,907	50,168	(103,739)
Louisiana State University	53,170	53,170	12,511	(40,659)
Capital Area United Way	31,126	31,126	31,126	--
Section 8 Portability Reimbursements	945	945	945	--
Cops Outside Agencies Local Match	52,437	--	--	--
Total intergovernmental revenues	<u>94,518,857</u>	<u>93,794,121</u>	<u>37,465,888</u>	<u>(56,328,233)</u>
Investment earnings	<u>58,327</u>	<u>53,261</u>	<u>9,644</u>	<u>(43,617)</u>
Miscellaneous revenues:				
Sobriety Court fees	36,404	118,822	80,288	(38,534)
Program income (Housing and Urban Development)	782,573	703,634	702,259	(1,375)
Headstart - in kind contributions	2,736,356	2,735,839	2,735,839	--
Other	4,090	4,090	4,090	--
Total miscellaneous revenues	<u>3,559,423</u>	<u>3,562,385</u>	<u>3,522,476</u>	<u>(39,909)</u>
Total revenues	<u>98,136,607</u>	<u>97,409,767</u>	<u>40,998,008</u>	<u>(56,411,759)</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, 2015**

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</b>				
Current:				
General government:				
City Constable - Drug Abuse Resistance Education	\$ 395,970	\$ 388,838	\$ 251,102	\$ 137,736
Cities of Service - Leadership Grant	10,191	10,191	6,112	4,079
Total general government	<u>406,161</u>	<u>399,029</u>	<u>257,214</u>	<u>141,815</u>
Public safety:				
FEMA - Hurricane Gustav	8,511,142	8,511,142	--	8,511,142
Edward Byrne Memorial Justice Assistance Grant	164,869	164,869	132,705	32,164
Baton Rouge Area Violence Elimination	2,409,631	2,409,631	1,125,935	1,283,696
Byrne Criminal Justice Innovation	897,082	897,082	314,754	582,328
State and Local Domestic Preparedness Equipment Program	356,540	240,389	149,078	91,311
Title IV-E Reimbursements	47,296	218,240	159,182	59,058
Hazard Mitigation Planning Grant	52,981	52,981	33,050	19,931
Families in Need of Services	178,316	175,387	119,187	56,200
Families in Need of Services - Technical Assistance	5,880	5,880	4,451	1,429
Local Government Assistance Program:				
Chaneyville Fire Protection District	12,000	12,000	--	12,000
Pride Fire Protection District	2,100	2,100	2,100	--
Alsen-St. Irma Lee Fire Protection District	10,016	71	71	--
Central Volunteer Fire Department	9,230	9,226	9,226	--
Comprehensive Resiliency Pilot Program	103,136	68,957	68,957	--
Drug Abuse Resistance Education	45,990	45,990	22,356	23,634
Juvenile Accountability Incentive Block Grant	63,601	45,085	39,945	5,140
Targeted Violent Offender Program (TVOP)	44,422	39,324	35,217	4,107
City Constable Targeted Violent Offender Program	11,895	11,895	11,895	--
Domestic Violence Intervention Program	90,992	59,005	59,005	--
Targeting Violent Criminals Program	29,055	29,055	29,055	--
Court Delay Reduction (TVOP)	16,000	16,000	12,545	3,455
Reduce Underage Drinking	249,934	226,069	107,209	118,860
Police Department Year-Round Overtime Grant:				
Occupant Protection and Speeding	437,186	436,750	215,663	221,087
DWI and Juvenile Underage Drinking Enforcement	619,573	618,412	479,729	138,683
Open Container and DWI	326,567	326,567	60,440	266,127
Baton Rouge City Court DWI Court	148,961	223,230	116,057	107,173
Transportation Planning Study	60,360	59,024	58,780	244
Joint Warrant - Violent Crime Task Force	5,055	4,801	4,801	--
Pennington Domestic Violence Program	46,800	46,800	20,285	26,515
Non-grant funds:				
Metropolitan Medical Response System	267,595	267,595	--	267,595
Total public safety	<u>15,224,205</u>	<u>15,223,557</u>	<u>3,391,678</u>	<u>11,831,879</u>
Transportation:				
Flood Property Acquisition	481,764	481,764	--	481,764
Land Use and Socio-Economic Study	54,000	54,000	36,000	18,000
Non-grant funds:				
Mass transit local assistance	180,000	180,000	--	180,000
Total transportation	<u>715,764</u>	<u>715,764</u>	<u>36,000</u>	<u>679,764</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, 2015**

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	\$ 793,527	\$ 719,175	\$ 102,019	\$ 617,156
Federal Emergency Management Agency Emergency Shelter	15,126	15,126	15,126	--
Non-grant funds:				
Weatherization Assistance Program	49	49	49	--
Low Income Housing Energy Assistance Program	202,535	202,535	202,535	--
Summer Food Program	1,066	4,216	4,216	--
Temporary Assistance to Needy Families	107,832	107,832	46,516	61,316
Total health and welfare	<u>1,120,135</u>	<u>1,048,933</u>	<u>370,461</u>	<u>678,472</u>
Culture and recreation:				
Baseball Stadium Improvements	<u>137,069</u>	<u>49,046</u>	<u>49,046</u>	<u>--</u>
Conservation and development:				
Environmental Protection Agency Brownsfield Pilot Program				
	400,000	400,000	32,097	367,903
Section 8 Operating Reserve	279,714	279,714	73,711	206,003
Section 8 Voucher Program	1,426,432	1,676,443	1,717,906	(41,463)
Choice Neighborhoods Planning Grant	511,684	511,684	433,563	78,121
Headstart	11,289,468	11,244,067	11,244,067	--
Ryan White HIV/AIDS Treatment Grant	4,534,491	5,353,302	5,157,610	195,692
Ryan White Minority AIDS Initiative	468,613	558,011	515,331	42,680
Baton Rouge Performance Partnership Pilot	671,305	671,305	--	671,305
Headstart Food Program	2,484,729	2,272,563	1,361,702	910,861
Community Services Block Grant	1,716,285	1,729,164	1,455,339	273,825
Flood Mitigation Assistance Program	255,000	255,000	--	255,000
Workforce Innovation and Opportunity Act:				
Adult Program	1,779,085	1,775,884	944,317	831,567
Youth Program	1,959,359	1,959,359	760,332	1,199,027
Dislocated Workers Program	1,779,908	1,486,707	691,296	795,411
Disability Employment Initiative Program	25,955	6,007	6,007	--
Job Driven National Emergency Grant	364,527	153,907	51,468	102,439
Transfer Funds Adult	290,000	290,000	168,475	121,525
Strategies to Empower People	298,424	298,424	28,889	269,535
Weatherization Assistance Program	603,787	273,928	273,928	--
Emergency Solutions Grant	543,877	543,877	523,725	20,152
Emergency Preparedness Entergy Grant	81,860	81,860	20,167	61,693
Capital Area United Way - VITA Grant	16,000	16,000	16,000	--
Keep Louisiana Beautiful, Inc.	2,480	--	--	--
Graffiti Hurts Grant	434	434	--	434
Louisiana Environmental Exchange	53,170	53,170	12,511	40,659
Louisiana Recovery Act	5,706,141	4,930,694	2,702,908	2,227,786
Community Development Block Grant:				
Public improvements, facilities	1,117,678	1,217,678	206,057	1,011,621
Demolition and clearance	321,005	321,005	221,005	100,000
Public services	2,856,900	2,756,900	1,728,589	1,028,311

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, 2015**

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 Block Grant (continued):				
Relocation assistance	\$ 5,000	\$ 5,000	\$ --	\$ 5,000
Housing rehabilitation	2,930,869	2,930,869	1,457,334	1,473,535
Program administration	1,555,895	1,309,876	920,472	389,404
Community Development Home Program:				
Direct home ownership assistance	4,925,934	4,925,934	3,803,572	1,122,362
Housing rehabilitation	510,759	510,759	379,713	131,046
Program administration	793,816	867,083	552,911	314,172
Community Housing Development Organization	2,195,375	2,195,375	1,475,700	719,675
Continuum of Care - Supportive Housing Program:				
Public services	2,117,765	1,812,310	1,710,597	101,713
Program administration	47,003	47,003	30,785	16,218
Housing Opportunities for Persons with AIDS Program:				
Public services	4,739,566	4,739,566	2,147,225	2,592,341
Program administration	1,929,424	1,929,424	669,502	1,259,922
Non-grant funds:				
Headstart programs	9,305	9,564	1,681	7,883
Rental rehabilitation local funds	450,794	548,202	254,498	293,704
Headstart - in kind services	2,736,356	2,735,839	2,735,839	--
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	500,000	500,000	137,440	362,560
Total conservation and development	<u>67,390,959</u>	<u>66,288,678</u>	<u>46,624,269</u>	<u>19,664,409</u>
Capital outlay	<u>20,330,543</u>	<u>21,253,376</u>	<u>3,502,311</u>	<u>17,751,065</u>
Total expenditures	<u>105,324,836</u>	<u>104,978,383</u>	<u>54,230,979</u>	<u>50,747,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,188,229)</u>	<u>(7,568,616)</u>	<u>(13,232,971)</u>	<u>(5,664,355)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
General Fund	1,124,183	1,122,775	1,122,775	--
City Constable Court Costs Fund	7,132	--	--	--
Total transfers in	<u>1,131,315</u>	<u>1,122,775</u>	<u>1,122,775</u>	<u>--</u>
Proceeds of capital asset disposition	364	364	622	258
Total other financing sources	<u>1,131,679</u>	<u>1,123,139</u>	<u>1,123,397</u>	<u>258</u>
Net change in fund balances	(6,056,550)	(6,445,477)	(12,109,574)	(5,664,097)
Fund balances, January 1	<u>11,032,939</u>	<u>11,032,939</u>	<u>11,032,939</u>	<u>--</u>
Fund balances, December 31	<u>\$ 4,976,389</u>	<u>\$ 4,587,462</u>	<u>\$ (1,076,635)</u>	<u>\$ (5,664,097)</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, 2015**

	<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	\$ 5,072,502	\$ 62,323,407	\$ 9,152,792
Investments	7,004,883	96,447,379	12,639,570
Sales taxes receivable	--	4,242,149	--
Accounts receivable - net	540,303	7,064,788	3,713,236
Accrued interest receivable	8,297	292,885	15,406
Due from other governments (Note 11)	2,056,311	119,484	900
Prepaid items	--	--	--
Inventory	--	--	--
Total current assets	<u>14,682,296</u>	<u>170,490,092</u>	<u>25,521,904</u>
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	968,257	131,403,627	--
Investments	1,337,116	226,344,286	--
Accounts receivable - net	183,637	--	--
Accrued interest receivable	18	233,364	--
Prepaid items	5,880	--	--
Total restricted assets	<u>2,494,908</u>	<u>357,981,277</u>	<u>--</u>
Capital assets (Note 6):			
Land	33,783,843	49,056,365	9,041,482
Buildings	135,024,194	--	141,449
Noise mitigation costs	58,392,539	--	--
Improvements (other than buildings)	173,983,609	1,953,983,929	28,347,174
Equipment	4,389,565	4,691,787	42,000
Construction work in progress	9,297,913	186,967,343	--
Total capital assets	414,871,663	2,194,699,424	37,572,105
Accumulated depreciation	(138,303,877)	(651,255,531)	(23,792,648)
Net capital assets	<u>276,567,786</u>	<u>1,543,443,893</u>	<u>13,779,457</u>
Total noncurrent assets	<u>279,062,694</u>	<u>1,901,425,170</u>	<u>13,779,457</u>
Total assets	<u>293,744,990</u>	<u>2,071,915,262</u>	<u>39,301,361</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amount on refunding	--	39,737,972	--
Deferred outflows on derivative instruments	--	92,452,209	--
Deferred outflow for pensions	1,567,839	3,916,684	312,343
Total deferred outflows of resources	<u>1,567,839</u>	<u>136,106,865</u>	<u>312,343</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>	
\$ 2,741,119	\$ 79,289,820	\$ 7,224,158
2,390,860	118,482,692	9,976,219
--	4,242,149	--
408,239	11,726,566	--
3,124	319,712	12,426
641,183	2,817,878	--
207,466	207,466	--
93,352	93,352	239,391
<u>6,485,343</u>	<u>217,179,635</u>	<u>17,452,194</u>
3,263,250	135,635,134	--
4,506,394	232,187,796	--
--	183,637	--
6,245	239,627	--
--	5,880	--
<u>7,775,889</u>	<u>368,252,074</u>	<u>--</u>
2,654,217	94,535,907	47,568
101,813,312	236,978,955	2,339,528
--	58,392,539	--
14,641,496	2,170,956,208	7,190
1,191,672	10,315,024	37,922,364
434,758	196,700,014	--
<u>120,735,455</u>	<u>2,767,878,647</u>	<u>40,316,650</u>
<u>(73,945,634)</u>	<u>(887,297,690)</u>	<u>(31,778,508)</u>
<u>46,789,821</u>	<u>1,880,580,957</u>	<u>8,538,142</u>
<u>54,565,710</u>	<u>2,248,833,031</u>	<u>8,538,142</u>
<u>61,051,053</u>	<u>2,466,012,666</u>	<u>25,990,336</u>
--	39,737,972	--
--	92,452,209	--
56,317	5,853,183	--
<u>56,317</u>	<u>138,043,364</u>	<u>--</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2015**

	<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	\$ 2,752,006	\$ 43,691,372	\$ 3,101,961
Due to other funds (Note 11)	1,418,884	--	--
Accrued salaries payable	76,189	230,546	18,590
Accrued interest payable	1,095,448	26,950,905	--
Unearned revenue	--	567,214	--
Obligations payable (Note 10)	348,333	--	--
Bonds payable (Note 10)	1,580,000	8,764,000	--
Compensated absences payable	530,998	1,366,753	106,350
Total current liabilities	<u>7,801,858</u>	<u>81,570,790</u>	<u>3,226,901</u>
Noncurrent liabilities:			
Obligations payable (Note 10)	1,825,000	43,653,307	--
Contingent liabilities	--	4,000,000	--
Bonds payable (net of premiums and discounts) (Note 10)	55,794,178	1,391,428,834	--
Derivative instrument liability (Note 10)	--	92,452,209	--
Compensated absences payable	--	--	40,913
Landfill closure and postclosure care liability (Note 17)	--	--	15,632,271
Net other postemployment benefit obligation	7,105,146	25,077,150	2,437,107
Net pension liability	10,912,227	28,265,713	2,248,705
Total noncurrent liabilities	<u>75,636,551</u>	<u>1,584,877,213</u>	<u>20,358,996</u>
Total liabilities	<u>83,438,409</u>	<u>1,666,448,003</u>	<u>23,585,897</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflow for pensions	<u>307,233</u>	<u>237,744</u>	<u>18,914</u>
<b>NET POSITION</b>			
Net investment in capital assets	217,203,991	377,829,271	13,779,457
Restricted for capital projects	--	--	--
Restricted for debt service	715,287	56,660,375	--
Restricted Passenger Facility Charges	440,848	--	--
Restricted for external legal constraints	--	70,000,000	--
Unrestricted	(6,792,939)	36,846,734	2,229,436
Total net position	<u>\$ 211,567,187</u>	<u>\$ 541,336,380</u>	<u>\$ 16,008,893</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>
\$ 629,157	\$ 50,174,496	\$ 1,435,322
--	1,418,884	--
29,337	354,662	27,052
--	28,046,353	--
1,200,356	1,767,570	--
--	348,333	--
1,283,500	11,627,500	--
90,241	2,094,342	162,771
<u>3,232,591</u>	<u>95,832,140</u>	<u>1,625,145</u>
--	45,478,307	--
--	4,000,000	--
1,928,160	1,449,151,172	--
--	92,452,209	--
22,174	63,087	--
--	15,632,271	--
629,279	35,248,682	--
357,436	41,784,081	--
<u>2,937,049</u>	<u>1,683,809,809</u>	<u>--</u>
6,169,640	1,779,641,949	1,625,145
<u>3,006</u>	<u>566,897</u>	<u>--</u>
43,578,161	652,390,880	8,538,142
8,306,503	8,306,503	--
--	57,375,662	--
--	440,848	--
--	70,000,000	--
3,050,060	35,333,291	15,827,049
<u>\$ 54,934,724</u>	<u>\$ 823,847,184</u>	<u>\$ 24,365,191</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, 2015**

	<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	\$ 14,037,049	\$ 78,561,037	\$ 38,959,270
Miscellaneous revenues	485,959	112,512	69,685
Total operating revenues	<u>14,523,008</u>	<u>78,673,549</u>	<u>39,028,955</u>
<b>OPERATING EXPENSES</b>			
Personal services	3,681,653	11,460,236	1,035,681
Employee benefits	2,667,896	8,162,101	712,679
Supplies	530,931	2,966,624	369,271
Contractual services	6,457,696	21,114,558	35,776,531
Landfill closure and postclosure care expense	--	--	705,865
Cost of materials	--	--	--
Depreciation	11,770,995	65,889,386	1,220,744
Management fee	--	--	--
Total operating expenses	<u>25,109,171</u>	<u>109,592,905</u>	<u>39,820,771</u>
Operating income (loss)	<u>(10,586,163)</u>	<u>(30,919,356)</u>	<u>(791,816)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Taxes pledged as securities for revenue bonds	--	44,791,791	--
Operating grants	326,308	--	--
Passenger facility charges (Note 16)	1,525,683	--	--
Customer facility charges	1,584,146	--	--
Federal subsidy on debt	--	6,789,055	--
Investment earnings	23,386	1,235,199	35,648
Interest expense	(2,761,620)	(47,913,991)	--
Bond issuance costs	26,392	(711,681)	--
Gain (loss) on disposition of capital assets	90,651	41,302	--
Total nonoperating revenues (expenses)	<u>814,946</u>	<u>4,231,675</u>	<u>35,648</u>
Income (loss) before contributions and transfers	(9,771,217)	(26,687,681)	(756,168)
Capital contributions	10,869,861	4,698,309	--
Transfers in	--	--	60,982
Transfers out	--	--	(2,565,470)
Change in net position	1,098,644	(21,989,372)	(3,260,656)
Total net position - January 1, restated (Note 1)	<u>210,468,543</u>	<u>563,325,752</u>	<u>19,269,549</u>
Total net position - December 31	<u>\$ 211,567,187</u>	<u>\$ 541,336,380</u>	<u>\$ 16,008,893</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>	
\$ 6,476,228	\$ 138,033,584	\$ 17,422,489
843,824	1,511,980	--
<u>7,320,052</u>	<u>139,545,564</u>	<u>17,422,489</u>
2,769,409	18,946,979	1,286,184
560,895	12,103,571	832,074
1,445,722	5,312,548	192,479
4,466,207	67,814,992	4,136,765
--	705,865	--
--	--	7,878,584
4,948,195	83,829,320	2,751,336
327,212	327,212	--
<u>14,517,640</u>	<u>189,040,487</u>	<u>17,077,422</u>
<u>(7,197,588)</u>	<u>(49,494,923)</u>	<u>345,067</u>
--	44,791,791	--
333,158	659,466	--
--	1,525,683	--
--	1,584,146	--
--	6,789,055	--
23,802	1,318,035	28,667
(40,878)	(50,716,489)	--
--	(685,289)	--
(43,500)	88,453	245,936
<u>272,582</u>	<u>5,354,851</u>	<u>274,603</u>
(6,925,006)	(44,140,072)	619,670
1,444,303	17,012,473	--
1,818,451	1,879,433	--
--	(2,565,470)	--
<u>(3,662,252)</u>	<u>(27,813,636)</u>	<u>619,670</u>
58,596,976	851,660,820	23,745,521
<u>\$ 54,934,724</u>	<u>\$ 823,847,184</u>	<u>\$ 24,365,191</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<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	\$ 14,418,844	\$ 77,528,419	\$ 38,915,291
Payments to suppliers for goods and services	(7,119,440)	(24,632,031)	(36,544,720)
Payments to employees for services and benefits	(5,610,995)	(17,200,885)	(1,424,564)
Other operating receipts	--	112,512	--
Net cash provided by (used for) operating activities	<u>1,688,409</u>	<u>35,808,015</u>	<u>946,007</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>			
Receipts from general property taxes	--	997	--
Receipts from general sales and use taxes	--	44,657,835	--
Operating grants received	386,921	--	--
Transfers in from other funds	--	--	60,982
Transfers out to other funds	--	--	(2,565,470)
Net cash provided by (used for) noncapital financing activities	<u>386,921</u>	<u>44,658,832</u>	<u>(2,504,488)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Proceeds from sale of debt	--	16,090,429	--
Proceeds from capital grants	9,974,824	1,232,388	--
Proceeds from sale of capital assets	491,284	41,302	--
Passenger facility charges	1,489,139	--	--
Customer facility charges	1,594,470	--	--
Acquisition and construction of capital assets	(11,072,152)	(153,071,649)	--
Principal paid on bonds, obligations and capital leases	(1,844,167)	(10,008,000)	--
Interest paid on bonds, obligations and capital leases	(2,791,029)	(61,432,163)	--
Payments made for bond issuance costs	--	(743,503)	--
Federal subsidy on debt	--	10,196,074	--
Loans from other funds	1,173,695	--	--
Repayment of loans from other funds	(182,311)	--	--
Capital contributed by other governments	--	--	--
Capital contributed from impact fees	--	3,194,392	--
Net cash provided by (used for) capital and related financing activities	<u>(1,166,247)</u>	<u>(194,500,730)</u>	<u>--</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase of investments	(8,341,999)	(322,791,665)	(12,639,570)
Proceeds from sales and maturities of investments	7,362,675	349,891,282	12,361,653
Cash received from joint venture activity	--	--	--
Interest received on investments	18,211	1,018,701	26,969
Net cash provided by (used for) investing activities	<u>(961,113)</u>	<u>28,118,318</u>	<u>(250,948)</u>
Net increase (decrease) in cash and cash equivalents	(52,030)	(85,915,565)	(1,809,429)
Cash and cash equivalents, January 1	<u>6,092,789</u>	<u>279,642,599</u>	<u>10,962,221</u>
Cash and cash equivalents, December 31	<u>\$ 6,040,759</u>	<u>\$ 193,727,034</u>	<u>\$ 9,152,792</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>	
\$ 7,897,475	\$ 138,760,029	\$ 17,422,489
(6,396,190)	(74,692,381)	(12,364,943)
(3,291,725)	(27,528,169)	(2,136,490)
--	112,512	--
<u>(1,790,440)</u>	<u>36,651,991</u>	<u>2,921,056</u>
--	997	--
--	44,657,835	--
333,671	720,592	--
1,791,930	1,852,912	--
--	(2,565,470)	--
<u>2,125,601</u>	<u>44,666,866</u>	<u>--</u>
--	16,090,429	--
--	11,207,212	--
--	532,586	248,197
--	1,489,139	--
--	1,594,470	--
(744,194)	(164,887,995)	(2,834,959)
(1,220,000)	(13,072,167)	--
(40,878)	(64,264,070)	--
--	(743,503)	--
--	10,196,074	--
--	1,173,695	--
--	(182,311)	--
1,481,144	1,481,144	--
--	3,194,392	--
<u>(523,928)</u>	<u>(196,190,905)</u>	<u>(2,586,762)</u>
(6,897,254)	(350,670,488)	(9,976,219)
6,448,650	376,064,260	--
41,319	41,319	--
18,351	1,082,232	21,018
<u>(388,934)</u>	<u>26,517,323</u>	<u>(9,955,201)</u>
(577,701)	(88,354,725)	(9,620,907)
<u>6,582,070</u>	<u>303,279,679</u>	<u>16,845,065</u>
<u>\$ 6,004,369</u>	<u>\$ 214,924,954</u>	<u>\$ 7,224,158</u>

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

	<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	\$ 5,072,502	\$ 62,323,407	\$ 9,152,792
Restricted assets	968,257	131,403,627	--
Totals	<u>\$ 6,040,759</u>	<u>\$ 193,727,034</u>	<u>\$ 9,152,792</u>
 <b>Reconciliation of operating income to net cash provided by (used for) operating activities:</b>			
Operating income (loss)	<u>\$ (10,586,163)</u>	<u>\$ (30,919,356)</u>	<u>\$ (791,816)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	11,770,995	65,889,386	1,220,744
Landfill closure and postclosure care expense	--	--	705,865
Increase (decrease) in compensated absences payable	108,352	43,135	86,391
Increase (decrease) in net other post employment benefit obligation	777,480	2,485,809	251,583
Increase (decrease) in net pension liability	1,433,517	1,609,095	128,013
(Increase) decrease in deferred outflows for pensions	(785,892)	(1,502,006)	(120,241)
Increase (decrease) in deferred inflows for pensions	(755,937)	237,744	18,914
Change in assets and liabilities:			
Decrease (increase) in accounts receivable	15,636	(490,764)	(113,664)
Decrease (increase) in prepaid items	--	--	--
Decrease (increase) in inventory	--	--	--
Increase (decrease) in accounts and contracts payable	(130,813)	(1,092,703)	(398,918)
Increase (decrease) in accrued salaries payable	(158,766)	(452,325)	(40,864)
Increase (decrease) in unearned revenue	--	--	--
Total adjustments	<u>12,274,572</u>	<u>66,727,371</u>	<u>1,737,823</u>
Net cash provided by (used for) operating activities	<u>\$ 1,688,409</u>	<u>\$ 35,808,015</u>	<u>\$ 946,007</u>
 <b>Non cash investing, capital, and financing activities:</b>			
Gain in fair value of investments	\$ 8,315	\$ 526,249	\$ 15,406
Loss on disposal of capital assets	(400,633)	--	--
Contributions/accruals of capital assets	895,037	271,529	--
Interest expense on swap obligations	--	2,335,449	--

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>
\$ 2,741,119	\$ 79,289,820	\$ 7,224,158
3,263,250	135,635,134	--
<u>\$ 6,004,369</u>	<u>\$ 214,924,954</u>	<u>\$ 7,224,158</u>
<u>\$ (7,197,588)</u>	<u>\$ (49,494,923)</u>	<u>\$ 345,067</u>
4,948,195	83,829,320	2,751,336
--	705,865	--
(19,727)	218,151	31,356
69,439	3,584,311	--
20,348	3,190,973	--
(25,782)	(2,433,921)	--
3,006	(496,273)	--
698,551	109,759	--
48,422	48,422	--
25,214	25,214	36,932
(230,685)	(1,853,119)	(194,047)
(8,705)	(660,660)	(49,588)
(121,128)	(121,128)	--
<u>5,407,148</u>	<u>86,146,914</u>	<u>2,575,989</u>
<u>\$ (1,790,440)</u>	<u>\$ 36,651,991</u>	<u>\$ 2,921,056</u>
\$ 3,124	\$ 553,094	\$ 12,426
(43,500)	(444,133)	(2,261)
(36,841)	1,129,725	--
--	2,335,449	--

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2015**

EXHIBIT A - 13

	<b>Pension Trust Funds</b>	<b>Agency Funds</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 18,920,718	\$ 20,265,660
Receivables:		
Employee contributions	615,625	--
Employer contributions	3,993,261	--
Interest and dividends	5,739	--
Pending trades	3,782,243	--
Other contributions	138,862	--
Other receivables	--	18,982,198
Total receivables	8,535,730	18,982,198
Investments, at fair value		
Fixed income - domestic	278,424,005	--
Fixed income - international	25,126,199	--
Equity securities - domestic	304,449,133	--
Equity securities - international	267,689,986	--
Real estate investments	64,441,591	--
Alternative investments	76,049,768	--
Total investments	1,016,180,682	--
Capital assets:		
Land	550,628	--
Buildings	706,345	--
Equipment	43,641	--
Accumulated depreciation	(735,297)	--
Total capital assets	565,317	--
Total assets	1,044,202,447	39,247,858
<b>LIABILITIES</b>		
Accounts payable	--	33,346,596
Accrued expenses and benefits payable	1,186,007	--
Pending trades payable	1,263,909	--
Deposits and escrow accounts	--	5,901,262
Total liabilities	2,449,916	\$ 39,247,858
<b>NET POSITION</b>		
Held in trust for pension benefits	\$ 1,041,752,531	

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, 2015**

EXHIBIT A - 14

	<b>Pension Trust Funds</b>
<b>ADDITIONS</b>	
Contributions:	
Employee	\$ 13,695,647
Employer	42,338,901
Severance contributions from employee	1,457,940
Total contributions	57,492,488
Investment income:	
<i>From investment activities</i>	
Net appreciation (depreciation) in fair value of investments	(3,308,325)
Interest	373,075
Total investment income	(2,935,250)
Less: investment expense	7,077,273
Net income from investing activities	(10,012,523)
Total additions	47,479,965
<b>DEDUCTIONS</b>	
Benefit payments	94,971,379
Refunds and withdrawals	3,088,270
Administrative expenses	1,631,664
Total deductions	99,691,313
Change in net position	(52,211,348)
Net position - beginning of year	1,093,963,879
Net position - end of year	\$ 1,041,752,531

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, 2015**

	<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>ASSETS</b>					
Cash and cash equivalents	\$ 1,861,205	\$ 2,776,613	\$ 2,588,750	\$ 119,258	\$ 348,061
Property taxes receivable	--	--	--	--	--
Sales taxes receivable	--	--	--	--	--
Accounts receivable	199,221	38,907	--	9,636	217
Accrued interest receivable	--	--	18,071	--	--
Loans receivable	--	--	--	--	--
Due from other governments	--	347,745	370,251	--	75,997
Prepaid items	--	--	--	--	3,000
Inventory	--	--	--	--	--
Other assets	--	54,531	60,170	--	--
Restricted assets:					
Cash and cash equivalents	--	--	12,673,057	--	--
Capital assets: (Note 6)					
Buildings	--	--	107,628,256	--	--
Equipment	2,187,255	363,697	5,034,133	244,636	433,891
Accumulated depreciation	(1,540,493)	(318,484)	(21,004,426)	(95,761)	(326,309)
Total assets	<u>2,707,188</u>	<u>3,263,009</u>	<u>107,368,262</u>	<u>277,769</u>	<u>534,857</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred outflow for pension	<u>1,797,164</u>	<u>2,731,723</u>	<u>--</u>	<u>245,247</u>	<u>421,647</u>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	65,192	770,221	194,383	--	441
Due to other governments	--	--	--	--	6,828
Accrued payables	214,859	--	404,384	--	13,034
Other liabilities	48,732	--	--	10,634	--
Non-current liabilities: (Note 10)					
Due within one year	--	61,434	1,777,595	10,000	--
Due in more than one year	18,201,373	20,640,144	90,547,994	3,132,380	4,260,185
Total liabilities	<u>18,530,156</u>	<u>21,471,799</u>	<u>92,924,356</u>	<u>3,153,014</u>	<u>4,280,488</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflow for pension	<u>721,458</u>	<u>2,394,973</u>	<u>--</u>	<u>100,824</u>	<u>15,170</u>
<b>NET POSITION</b>					
Net investment in capital assets	646,762	45,213	1,472,963	148,875	107,582
Restricted for:					
Debt service	--	--	10,322,023	--	--
External legal constraints	201,291	818,851	--	--	69,520
Unrestricted	(15,595,315)	(18,736,104)	2,648,920	(2,879,697)	(3,516,256)
Total net position	<u>\$ (14,747,262)</u>	<u>\$ (17,872,040)</u>	<u>\$ 14,443,906</u>	<u>\$ (2,730,822)</u>	<u>\$ (3,339,154)</u>

(1) As of June 30, 2015

The accompanying notes are an integral part of this statement.

<b>E.B.R. Parish Clerk of Court (1)</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>Capital Area Transit System</b>	<b>Totals</b>
\$ 4,669,142	\$ 1,166,598	\$ 12,795	\$ 58,961	\$ 6,124	\$ 3,374,639	\$ 16,982,146
--	--	--	--	--	16,120,292	16,120,292
--	--	9,285	53,087	2,946	--	65,318
107,899	--	--	--	--	95,538	451,418
--	--	--	--	--	--	18,071
--	2,138,660	--	--	--	--	2,138,660
--	158,373	--	--	--	1,042,080	1,994,446
--	2,843	--	--	--	73,723	79,566
--	4,769,321	--	--	--	525,738	5,295,059
--	290,211	--	--	--	--	404,912
--	--	--	--	--	879,581	13,552,638
--	--	--	--	--	--	107,628,256
9,072,464	192,024	--	--	--	33,021,629	50,549,729
(8,694,928)	(169,531)	--	--	--	(20,197,063)	(52,346,995)
<u>5,154,577</u>	<u>8,548,499</u>	<u>22,080</u>	<u>112,048</u>	<u>9,070</u>	<u>34,936,157</u>	<u>162,933,516</u>
<u>2,986,916</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,183,443</u>	<u>9,366,140</u>
248,345	45,556	22,080	112,048	9,070	1,242,074	2,709,410
182,340	--	--	--	--	--	189,168
858,234	--	--	--	--	--	1,490,511
--	--	--	--	--	--	59,366
--	--	--	--	--	1,762,267	3,611,296
15,318,099	--	--	--	--	2,860,191	154,960,366
<u>16,607,018</u>	<u>45,556</u>	<u>22,080</u>	<u>112,048</u>	<u>9,070</u>	<u>5,864,532</u>	<u>163,020,117</u>
<u>2,725,856</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>249,032</u>	<u>6,207,313</u>
377,536	22,493	--	--	--	12,020,664	14,842,088
--	--	--	--	--	--	10,322,023
--	2,055,240	--	--	--	879,581	4,024,483
(11,568,917)	6,425,210	--	--	--	17,105,791	(26,116,368)
<u>\$ (11,191,381)</u>	<u>\$ 8,502,943</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 30,006,036</u>	<u>\$ 3,072,226</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, 2015**

**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>	\$ 14,510,237	\$ 10,501,263	\$ 9,525,144	\$ 1,435,378	\$ 1,737,125	\$ 15,219,633
<b>PROGRAM REVENUES:</b>						
Charges for services	3,374,745	2,559,251	6,198,437	177,082	49,884	12,624,378
Operating grants and contributions	10,262,087	6,920,844	--	1,096,435	90,350	356,640
Capital grants and contributions	--	--	--	--	--	--
Net program (expenses) revenue	<u>(873,405)</u>	<u>(1,021,168)</u>	<u>(3,326,707)</u>	<u>(161,861)</u>	<u>(1,596,891)</u>	<u>(2,238,615)</u>
<b>GENERAL REVENUES:</b>						
Taxes:						
Property	--	--	--	--	--	--
Occupancy	--	--	--	--	--	--
Grants and contributions not restricted to specific programs	376,504	--	--	--	1,371,702	--
Investment earnings	11,256	5,750	174,578	7	1,241	105,935
Miscellaneous	70,169	2,077	117,278	--	4,615	771,967
Total general revenues	<u>457,929</u>	<u>7,827</u>	<u>291,856</u>	<u>7</u>	<u>1,377,558</u>	<u>877,902</u>
Change in net position	(415,476)	(1,013,341)	(3,034,851)	(161,854)	(219,333)	(1,360,713)
Net position, beginning of year, restated (Note 1)	<u>(14,331,786)</u>	<u>(16,858,699)</u>	<u>17,478,757</u>	<u>(2,568,968)</u>	<u>(3,119,821)</u>	<u>(9,830,668)</u>
Net position, ending	<u><u>\$ (14,747,262)</u></u>	<u><u>\$ (17,872,040)</u></u>	<u><u>\$ 14,443,906</u></u>	<u><u>\$ (2,730,822)</u></u>	<u><u>\$ (3,339,154)</u></u>	<u><u>\$ (11,191,381)</u></u>

(1) As of June 30, 2015

The accompanying notes are an integral part of this statement.

Total Judicial Court Services	Economic Development				Total Economic Development	Mass Transit	
	East Baton Rouge Redevelop- ment Authority	Cyntreniks Group King Hotel Special Taxing District	Bluebonnet Convention Hotel Taxing District	EBRATS Building Special Taxing District		Capital Area Transit System	Total All Component Units
\$ 52,928,780	\$ 1,129,113	\$ 139,210	\$ 736,819	\$ 24,757	\$ 2,029,899	\$ 28,641,657	\$ 83,600,336
24,983,777	298,066	--	--	--	298,066	2,326,845	27,608,688
18,726,356	255,470	--	--	--	255,470	--	18,981,826
--	4,000	--	--	--	4,000	3,092,156	3,096,156
<u>(9,218,647)</u>	<u>(571,577)</u>	<u>(139,210)</u>	<u>(736,819)</u>	<u>(24,757)</u>	<u>(1,472,363)</u>	<u>(23,222,656)</u>	<u>(33,913,666)</u>
--	--	--	--	--	--	16,467,310	16,467,310
--	--	139,210	736,819	24,757	900,786	1,347,465	2,248,251
1,748,206	--	--	--	--	--	7,317,094	9,065,300
298,767	73,107	--	--	--	73,107	9,592	381,466
966,106	107,046	--	--	--	107,046	71,902	1,145,054
<u>3,013,079</u>	<u>180,153</u>	<u>139,210</u>	<u>736,819</u>	<u>24,757</u>	<u>1,080,939</u>	<u>25,213,363</u>	<u>29,307,381</u>
(6,205,568)	(391,424)	--	--	--	(391,424)	1,990,707	(4,606,285)
<u>(29,231,185)</u>	<u>8,894,367</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>8,894,367</u>	<u>28,015,329</u>	<u>7,678,511</u>
<u>\$ (35,436,753)</u>	<u>\$ 8,502,943</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 8,502,943</u>	<u>\$ 30,006,036</u>	<u>\$ 3,072,226</u>

